Fairfax County
PUBLIC SCHOOLS
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FISCAL YEAR 2024

PROPOSED BUDGET

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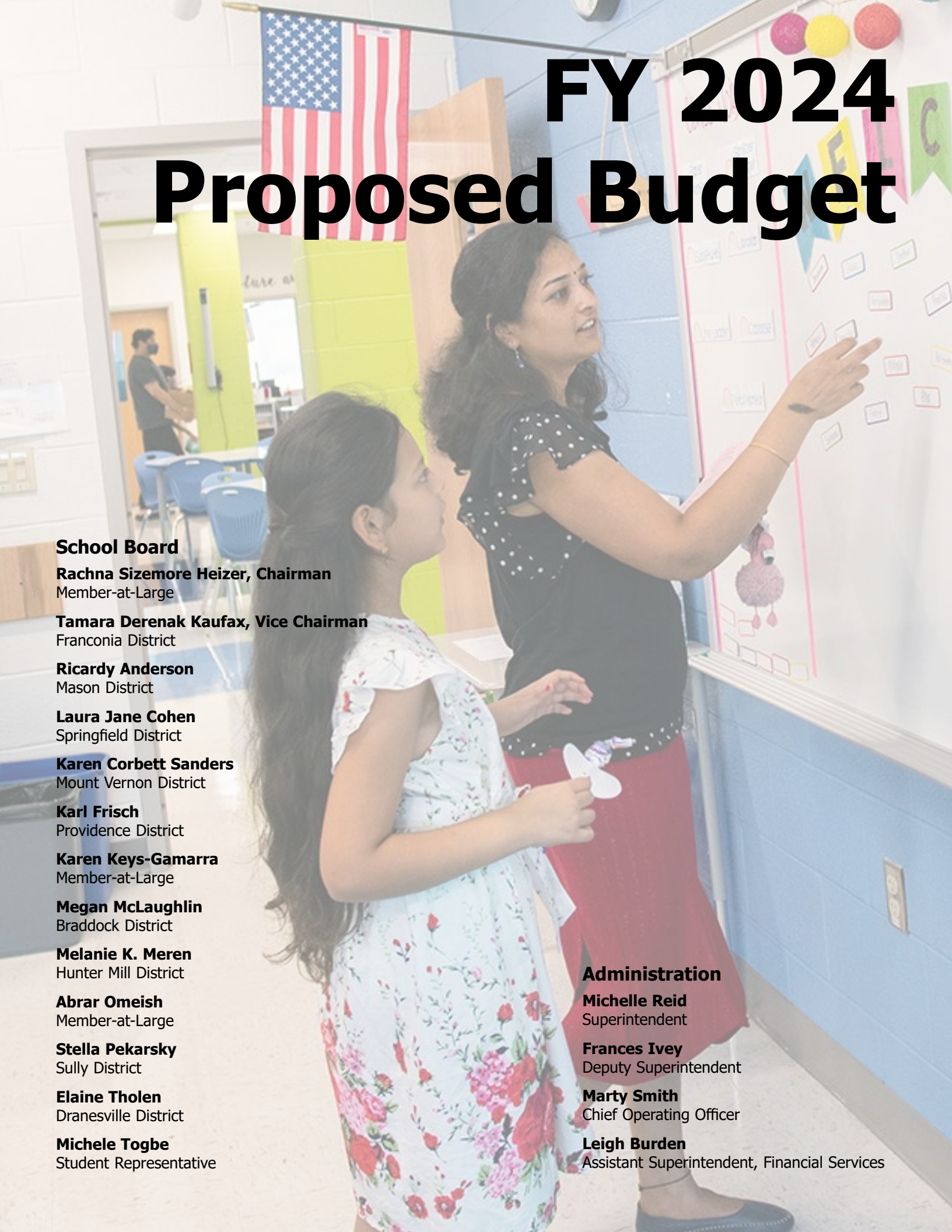
FY 2024 Proposed Budget



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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 section 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. This section also includes data for student enrollment and student instructional needs that 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. FCPS staffing standards and an acronym index, glossary, and index are included in this section.

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 definite information regarding the share of local revenue the Division will receive from the County. Since the majority 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 it 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 Organizational section also includes the budget and planning processes, as well as FCPS' financial policies and practices.

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 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 financial 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. This section also provides detailed information on student enrollment trends, student achievement, cost per pupil, revenue, expenditures, positions, school enrollment, staffing standards, school per-pupil allocations, salary scales, and supplements, 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, and a list of mandates. 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.

Guide to Understanding the Budget

Budget Basics

What is the Revised Budget?

The revised budget is the most recently adjusted budget for the active cycle and includes adjustments to the approved budget made by the School Board during quarterly fund reviews. The revised budget 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
Governmental Funds – account for operating and special revenue activities	**Operating**	The School Operating Fund is FCPS' primary operating fund which accounts for all financial resources except those that are accounted for in another fund.	• School Operating	• Modified Accrual • ER Daniels Trust and Gift fund not included	Modified Accrual
	Capital Projects	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	• Modified Accrual	Modified Accrual
	Special Revenue	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.	• Adult and Community Education • Food and Nutrition Services • Grants and Self-Supporting Programs	• Modified Accrual	Modified Accrual
Proprietary Funds – account for business type activities	**Internal Service**	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.	• Health and Flexible Benefits • School Insurance	• Accrual • Depreciation and compensated absences not included	Accrual
Fiduciary Funds – account for resources held for others by FCPS as an agent or trustee	**Trust**	Pension and Other Post-Employment Benefits Trust Funds account for assets held in a trustee capacity for the members and beneficiaries.	• Educational Employees' Supplementary Retirement System of Fairfax County (ERFC) • School Other Post-Employment Benefits (OPEB)	• Accrual • Depreciation and compensated absences not included	Accrual

Guide to Understanding the Budget

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.

Available ending balances generally represent a small fraction of the overall budget and fluctuate each year due to changing conditions. 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, such as adjusting the salary level used to budget vacant positions. The majority of the available ending balance is derived from compensation accounts since they are the most substantial portion of budget. All savings from salary lapse 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 2024, FCPS has four reserves in the School Operating Fund: a 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.

Has FCPS considered other, more creative methods of generating revenue to increase their budgets?

FCPS does not have the authority to impose taxes and may only charge fees where the Commonwealth of Virginia has granted specific authority. The majority 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 for non-county residents.

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 and Fairfax County government historically have 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 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. By understanding these factors and how they influence the budget development process, along with the financial challenges that schools confront in today's economic environment, citizens are able to better comprehend FCPS' necessary budget decisions. 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. During school year 2022-2023, FCPS began the process of developing a new Strategic Plan that will serve as the future roadmap. The strategic planning process is equity-centered and engages diverse voices and perspectives.
- **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 all levels of technology 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 technology skills and contemporary digital tools to communicate effectively. In addition, the COVID-19 pandemic demonstrated the importance of technology connectivity and infrastructure for uninterrupted distance learning.
- **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?

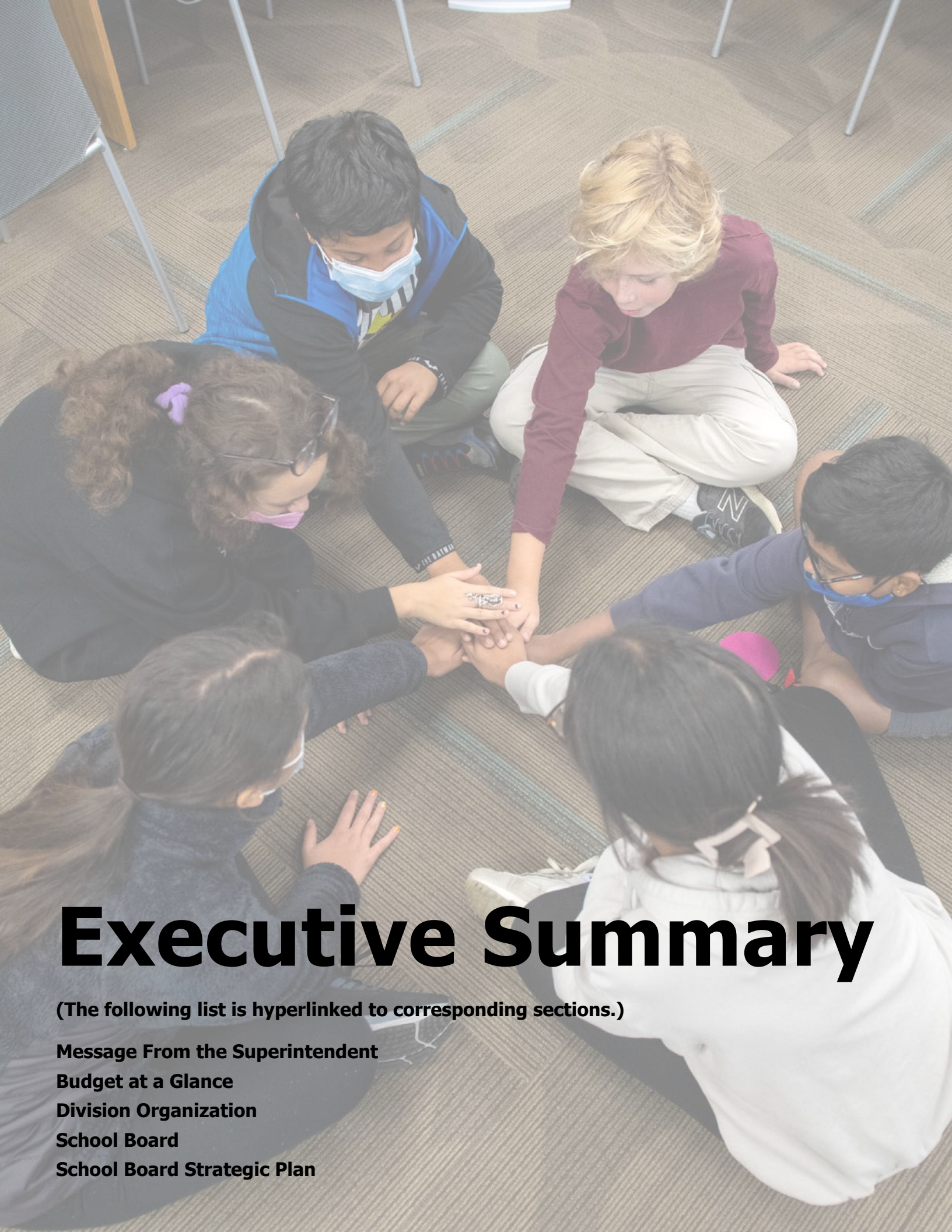
The FCPS website provides access to current and historical budget documents on the budget home page. Information includes a budget calendar, comparative information for FCPS and surrounding school systems, and information about FCPS programs and schools. During the budget process, FCPS maintains a dedicated 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 2024 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

Hello FCPS Community,

The FY 2024 Proposed Budget focuses our efforts on continuing to close the achievement gap for all students that widened during the pandemic. This budget also gives our youngest learners a strong start and includes investments for our special education students whose learning was impacted by the pandemic, while continuing to attract and retain teachers and staff who are the backbone of our organization.

The FY 2024 Proposed Budget totals $3.5 billion, an increase of 249.6 million, or 7.6 percent, over the FY 2023 Approved Budget. To support the investments included in this budget I am requesting an additional $159.6 million, or a 7.0 percent increase, from the County Board of Supervisors. Nearly 86 percent of the budget is targeted at instruction. The Proposed Budget focuses on closing the achievement gap for all students by providing equitable access to literacy, increasing access to PreK programming, funding for students in Advanced Academic Programs, supports for students with special education needs, supporting the well-being of all students by increasing student and family supports, and providing middle school students access to athletic opportunities. The budget also makes key investments to reduce FCPS' carbon footprint, strengthen school security measures, and increase employee compensation to support recruitment and retention.

In addition to the above, FCPS is going through the exciting process of creating a new Strategic Plan for the Division. This process will continue throughout the year with multiple stakeholder meetings and opportunities for input. We encourage all students, families, and staff to provide feedback. It is important to hear all voices within our community during this process so we can create a Strategic Plan that encompasses the diversity of our community.

The FY 2024 Proposed Budget includes $15.0 million to support the implementation of the Equitable Access to Literacy Plan with evidenced-based language arts basal resources for students, rooted in the science of reading. Literacy has a strong impact on overall academic success, economic well-being, and health outcomes. Early and equitable access to literacy will transform learning for students. Funding of $6.0 million is included to develop and implement innovative strategies toward closing the achievement gap. Additionally, $2.0 million is included to provide funding to expand PreK by 10 additional classrooms. PreK programs help build the foundation for young children to learn and develop the social, emotional, verbal, and self-regulation skills that will become critical to their success.

The budget includes $2.0 million to be allocated to the Special Education Compensatory Services Fund to address learning loss caused by the COVID-19 pandemic. Furthermore, as we emerge from the pandemic, student enrollment has begun to rebound and student needs, as measured by special education services,

Message from the Superintendent

English for Speakers of Other Languages (ESOL) services, and eligibility for free and reduced-price meals (FRM), have increased. Required adjustments to accommodate enrollment and student need changes in the FY 2024 Proposed Budget total $65.2 million and 679.2 positions. Additionally, funding of $1.6 million is included for implementation of the final phase of recommendations from the advanced academic external review.

The budget increases student and family support by providing a dedicated family liaison position at each of the 42 Title I schools, a family engagement region representative in each of the five regions, and an extended counselor contract at each high school. There is also funding to begin implementation of middle school athletic activities to support student well-being.

We are committed to continue funding key multiyear initiatives that enhance FCPS' environmental stewardship. This includes fulfilling the year 2 recommendations of the Joint Environmental Task Force (JET) which support the transition of FCPS' bus fleet from diesel to electric by 2035, and the Safe Routes to School and Get2Green programs. We also continue to emphasize safety measures, including cybersecurity upgrades, background checks for employees, and additional security officer positions to support elementary schools.

The FY 2024 Proposed Budget aims to continue attracting and retaining exceptional employees by offering market-competitive compensation packages. The budget includes $80.9 million to provide a market scale adjustment of 3.0 percent for all employees, $58.2 million to provide a step increase for all eligible employees, $19.9 million to provide a 1.0 percent retention bonus for eligible employees based on state criteria, and $4.3 million to provide a step extension for all salary scales.

You may watch the presentation to the School Board on YouTube. I also encourage you to stay up to date on the budget process and take opportunities to make your voice heard by visiting FCPS' Budget webpage. I look forward to working with the Fairfax County School Board and Board of Supervisors to support FCPS to take the next steps as we plan our future direction.

Warmest regards,

Michelle C. Reid, Ed.D
Superintendent of Schools

Budget Development Process

The School Board's Strategic Plan provides beliefs, vision, and mission statements for FCPS, outlines planning activities, and guides the development of the annual budget. In addition, it provides a framework for both the Division's operation and its funding priorities. The four goals of the Strategic Plan are Student Success, Caring Culture, Premier Workforce, and Resource Stewardship. These goals 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. During SY 2022-2023, FCPS began the process of developing a new Strategic Plan that will serve as the future road map.

The FCPS budget development process is collaborative and involves 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 operational 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.

The Superintendent works closely with the School Board, the leadership team, and the community to present the needs of the Division. The Superintendent also works closely with the County to fit these needs into the One Fairfax policy, the larger requirements of the community, and within the annual budget plan. The FY 2024 Proposed Budget remains focused on student achievement and equity as well as competitive employee compensation to assist with recruitment and retention.

Community engagement is an important component of the budget development process. This includes community outreach meetings, an instructive online budget video, and other available tools and channels for the community to participate in the budget process. The Superintendent gathers feedback and prepares a 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. This strategy provides opportunities for participants, stakeholders, and citizens to engage with FCPS.

The FY 2024 budget calendar and additional resources are included later in this section.

Budget at a Glance

The FY 2024 Proposed Budget for the School Operating Fund totals $3.5 billion. This is a net increase of $249.6 million, or 7.6 percent, over the FY 2023 Approved Budget.

FY 2024 Proposed Budget Overview

The FY 2024 Proposed Budget for the School Operating Fund totals $3.5 billion. This is a net increase of $249.6 million, or 7.6 percent, over the FY 2023 Approved Budget. The FY 2024 Proposed Budget priorities include:

Compensation

- $80.9 million to provide a market scale adjustment of 3.0 percent for all employees
- $58.2 million to provide a step increase for all eligible employees
- $19.9 million to provide a 1.0 percent retention bonus for staff employed with FCPS during FY 2023 who remain employed with FCPS in FY 2024
- $4.3 million to fund a salary scale extension and provide one additional step to address divisionwide recruitment and retention challenges for employees at the top of their respective salary scales
- $1.3 million to provide teacher leadership stipends at elementary schools
- $0.2 million to extend the contract length for a 1.0 counselor from 204-day to 219-day at each high school
- Position conversions to provide a dedicated family liaison position at each of the 42 Title I schools and a family engagement region representative for each of the five regions
- ($0.2 million) in savings due to a decrease in the Educational Employees' Supplementary Retirement System of Fairfax County (ERFC) employer contribution rate offset by an increase in the Fairfax County Employees' Retirement System (FCERS) employer contribution rate and employee health benefits costs
- ($36.4 million) for compensation base savings due to position turnover

Required Adjustments

- $65.2 million and 679.2 positions to support changing student needs and enrollment growth of 2,382 students compared to FY 2023 approved enrollment
- $14.6 million for contractual increases due to terms of negotiated contracts, renewals, leases, electricity, and inflation
- $1.9 million for recurring baseline adjustments to support increases in the IDEA and Carl D. Perkins grant awards, the Trades for Tomorrow program, and Business Continuity plan recommendations
- A decrease of 11.0 positions based on the current ESSER III multiyear plan
- $1.4 million to support a net increase in transfers to other School Board funds
- Position conversion for 7.0 positions funded through existing resources

Multiyear Investments

- $3.2 million and 5.0 positions to address the year 2 recommendations of the Joint Environmental Task Force (JET) which support the transition of FCPS' bus fleet from diesel to electric by 2035, the Safe Routes to School program, and the Get2Green program
- $2.0 million and 7.0 positions to support the second year of the Human Capital Management (HCM) project which assesses the current state of HR and payroll business processes and implements a modernized HCM software application
- $2.0 million for the special education compensatory services fund to address learning loss caused by the COVID-19 pandemic and to ensure students with the greatest need receive prioritized support
- $1.6 million and 14.5 positions to support the implementation of the third and final year of the Advanced Academic Program (AAP) in response to an external review conducted in FY 2020
- $0.5 million and 2.7 positions to support the second and final year to develop specialized programming at Lewis High School

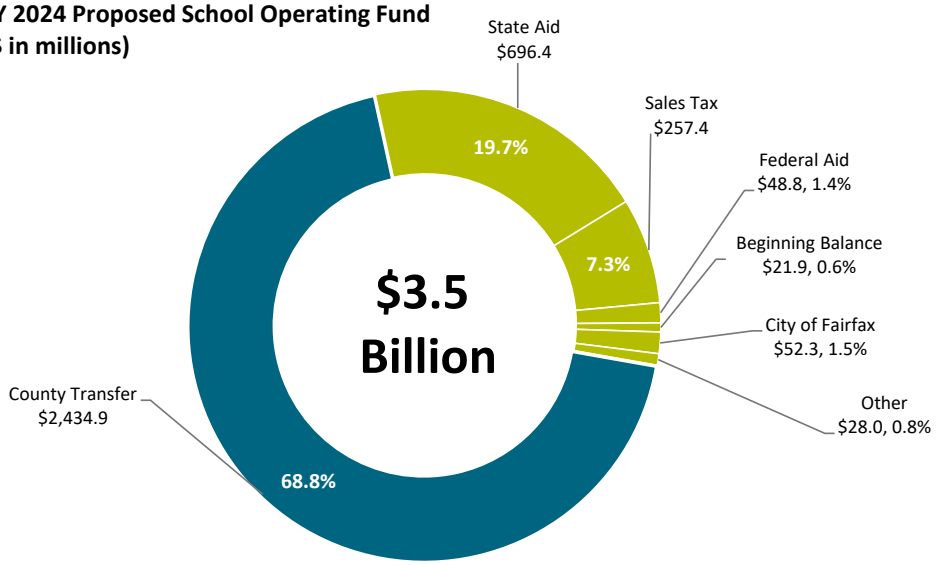
Identified Investments

- $15.0 million for the implementation of the Equitable Access to Literacy Plan to support the science of reading with evidenced-based language arts basal resources for students
- $6.0 million to support the achievement gap closing strategies for all students
- $3.5 million and 5.0 positions to provide a proactive framework-based approach to cybersecurity and to strengthen cybersecurity practices in FCPS
- $2.0 million to provide resources to accommodate 10 additional PreK classrooms
- $1.0 million and 4.0 positions to support continuous background checks for current employees, upgrade to smart-coded proximity employee badges, and implement a badge replacement cycle
- $0.6 million to begin athletics at the middle school level by providing staff athletic stipends, transportation, uniforms, equipment, and physical exam reimbursements for students eligible for free or reduced-price meals
- $0.5 million to support the FCPS Lighthouse Schools Pilot that will provide leadership coaching, teacher professional learning, training for school-based technology specialist (SBTS), and access to a community of innovators through a partnership with the International Society for Technology in Education (ISTE)
- $0.4 million and 5.0 school security officer positions to increase safety and security coverage at elementary schools

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 68.8 percent of its revenue.

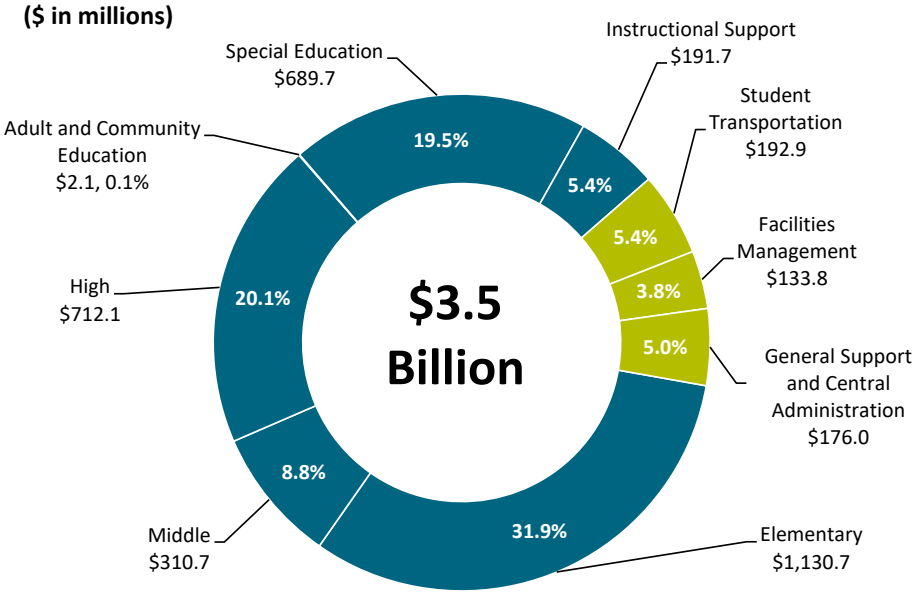
Where it Comes From - Revenue*
FY 2024 Proposed School Operating Fund
($ in millions)



*Does not add due to rounding.

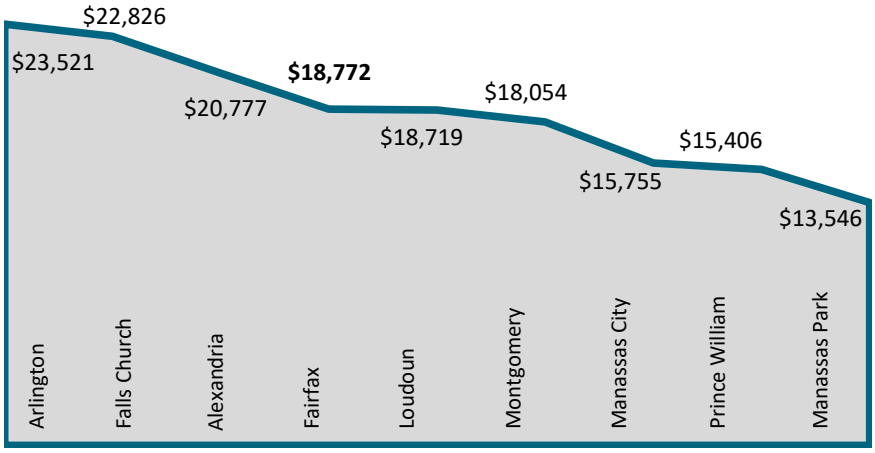
The importance FCPS places on instruction is illustrated by the fact that nearly 86 percent of the budget is allocated to instructional programs.

Where it Goes - Expenditures by Program
FY 2024 Proposed School Operating Fund
($ in millions)



WABE Cost Per Pupil[1,2,3,4]

FY 2023 WABE Comparison to Other School Divisions



[1]Source: FY 2023 Washington Area Boards of Education (WABE) Guide.

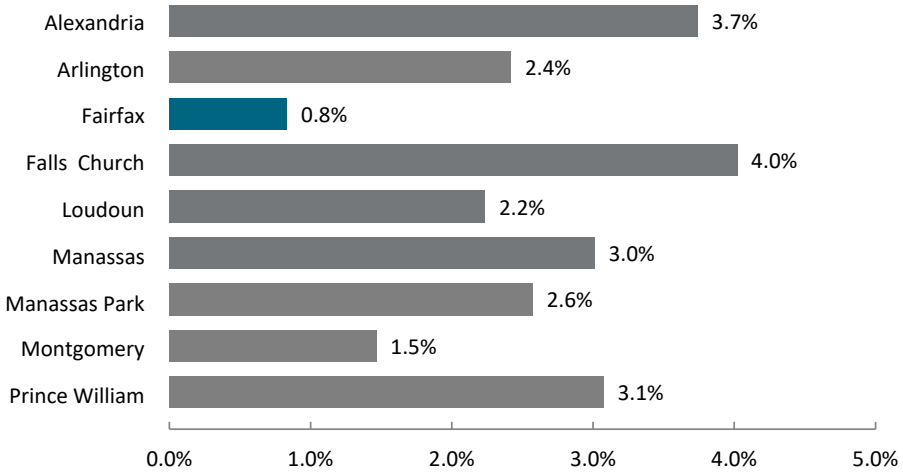
[2]Uniform formulas were developed by the WABE committee for consistency area wide. These numbers are comparable; however, the cost per pupil reported here may differ from that reported in individual districts' budget documents or other reports.

[3]Data not available at time of compilation for Prince George's County.

[4]Excludes federal stimulus funding.

FCPS Has the Lowest Ratio of Management Positions*

Percentage of Leadership Team to Total Positions



*Source: FY 2023 Washington Area Boards of Education (WABE) Guide. Data not available for Prince George's County at time of compilation.

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

Comparison of SAT Scores School Year 2021-22

Falls Church City	1233
Montgomery County	1225
Fairfax County	**1185**
Loudoun County	1178
Manassas Park City	1166
Prince William County	1093
Alexandria City	1018
Manassas City	955
Arlington County*	
US Average	**1050**
Virginia Average	**1124**

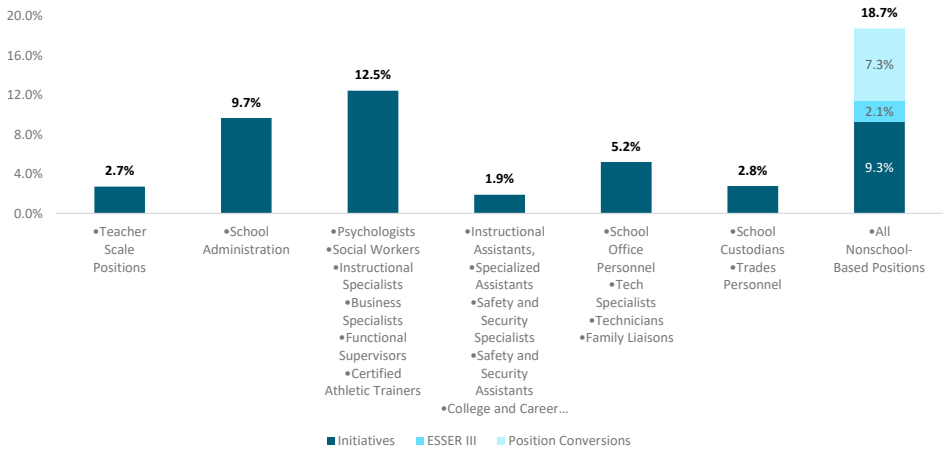
*Data not available at time of compilation.
Source: 2023 WABE Guide

Budget at a Glance

The increase in nonschool-based positions is primarily due to 116.5 position conversions using existing resources beginning in FY 2021. FCPS is funding 33.5 positions through the ESSER III grant in FY 2024.

School-Based and Nonschool-Based Position Growth*

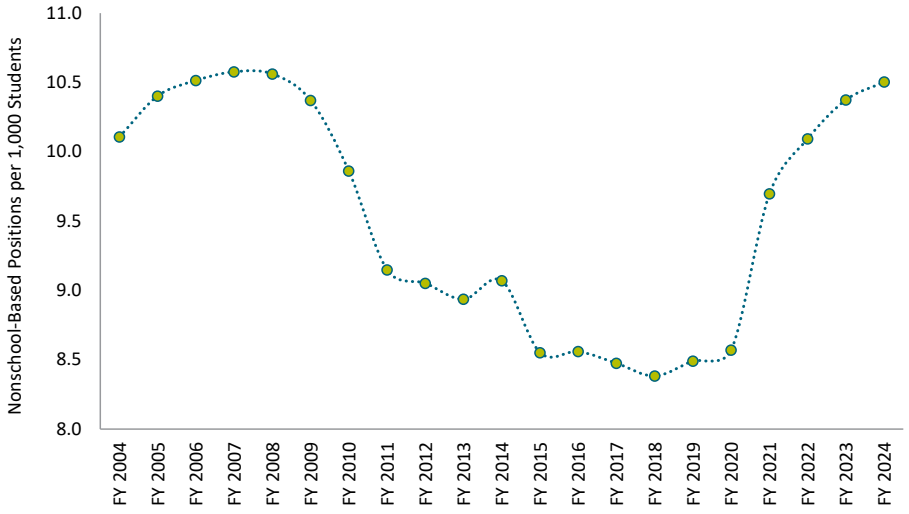
FY 2019 Actual to FY 2024 Proposed



*The increase in nonschool-based positions is primarily for programs such as equity and compliance, school support, safety and security training, and for 116.5 position conversions using existing resources beginning in FY 2021. In addition, FCPS is funding 33.5 positions through the ESSER III grant in FY 2024.

Although the ratio of nonschool-based positions to students increased, it remains relatively low at 10.7 positions per 1,000 students.

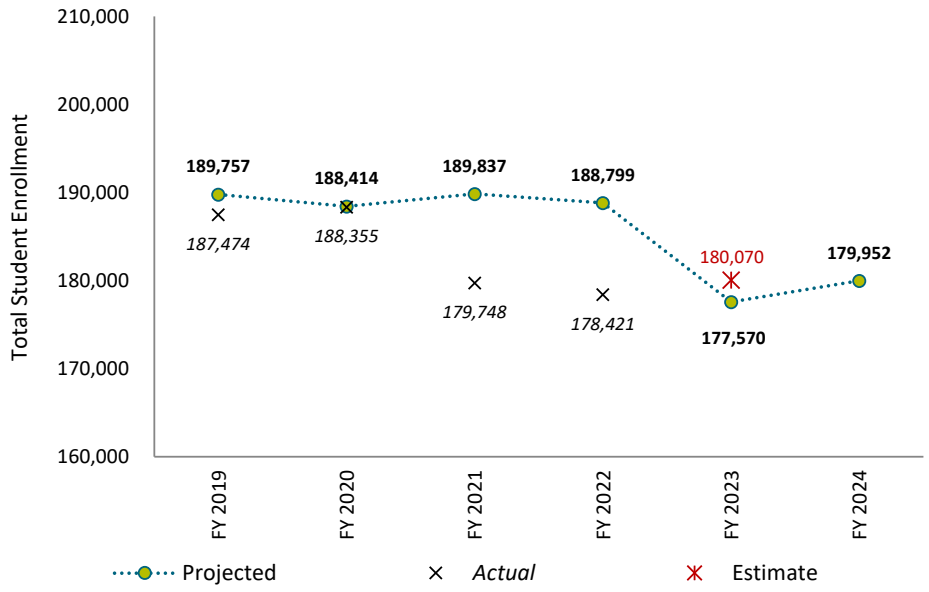
FCPS Nonschool-Based Position per 1,000 Students[1,2]



[1]Positions are updated to reflect actual numbers for all fiscal years except FY 2023 Revised and FY 2024 Proposed.
[2]The increases in FY 2021 and FY 2023 are primarily due to position conversions and positions funded by the federal stimulus grants.

FCPS is the Largest Virginia School Division

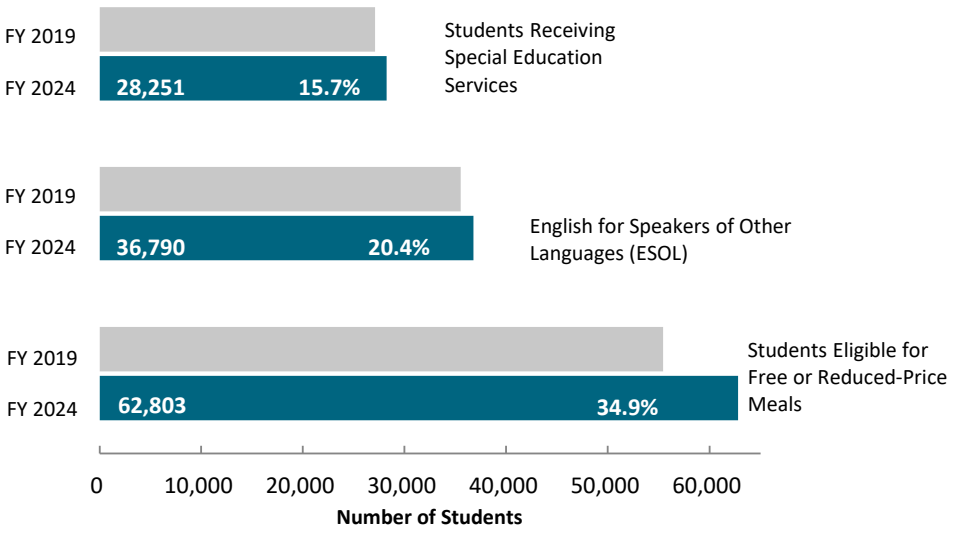
Projected and Actual Enrollment from FY 2019 to FY 2024



FY 2024 Projected Enrollment by Grade	
Kindergarten	11,204
Grade 1	11,703
Grade 2	12,144
Grade 3	11,652
Grade 4	12,018
Grade 5	11,998
Grade 6	11,915
Grade 7	11,846
Grade 8	11,769
Grade 9	13,051
Grade 10	13,711
Grade 11	13,638
Grade 12	13,223
Subtotal	**159,872**
Special Ed Level 2 and Preschool	17,756
PreK and Early Head Start	1,861
Nontraditional	463
Subtotal	**179,952**
Students served at Fairfax Adult HS or outside FCPS	731
Total	**180,683**

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 2024 Budget Calendar*	
June–December 2022	FCPS conducts internal program reviews and gathers community and employee feedback
October 11	School Board conducts work session on Fiscal Forecast and strategic budget planning
November 22	Joint Budget meeting with County Board of Supervisors (BOS)
December 15	Governor introduces state budget
January 12, 2023	Superintendent releases FY 2024 Proposed Budget
January 17	School Board conducts budget work session
January 23	School Board holds public hearings on budget (January 24 if needed)
January 24	School Board conducts budget work session (if no second day of public hearings)
February 21	Fairfax County Executive releases FY 2024 Advertised Budget Plan
February 23	School Board adopts FY 2024 Advertised Budget
February 28	Joint budget meeting between the School Board and the County Board of Supervisors
March 7	County BOS Advertises FY 2024 tax rate
April 11	School Board conducts budget work session
April 11-13	County BOS holds public hearings on FY 2024 Budget
April 28	County BOS budget pre-markup
May 2	County BOS budget markup, determine budget package and tax rate
May 9	County BOS adopts FY 2024 Budget, tax rates, and transfer to FCPS
May 11	FY 2024 Approved Budget presented to School Board
May 16	School Board holds public hearings on budget
May 18	School Board conducts budget work session
May 25	School Board adopts FY 2024 Approved Budget
July 1	FY 2024 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

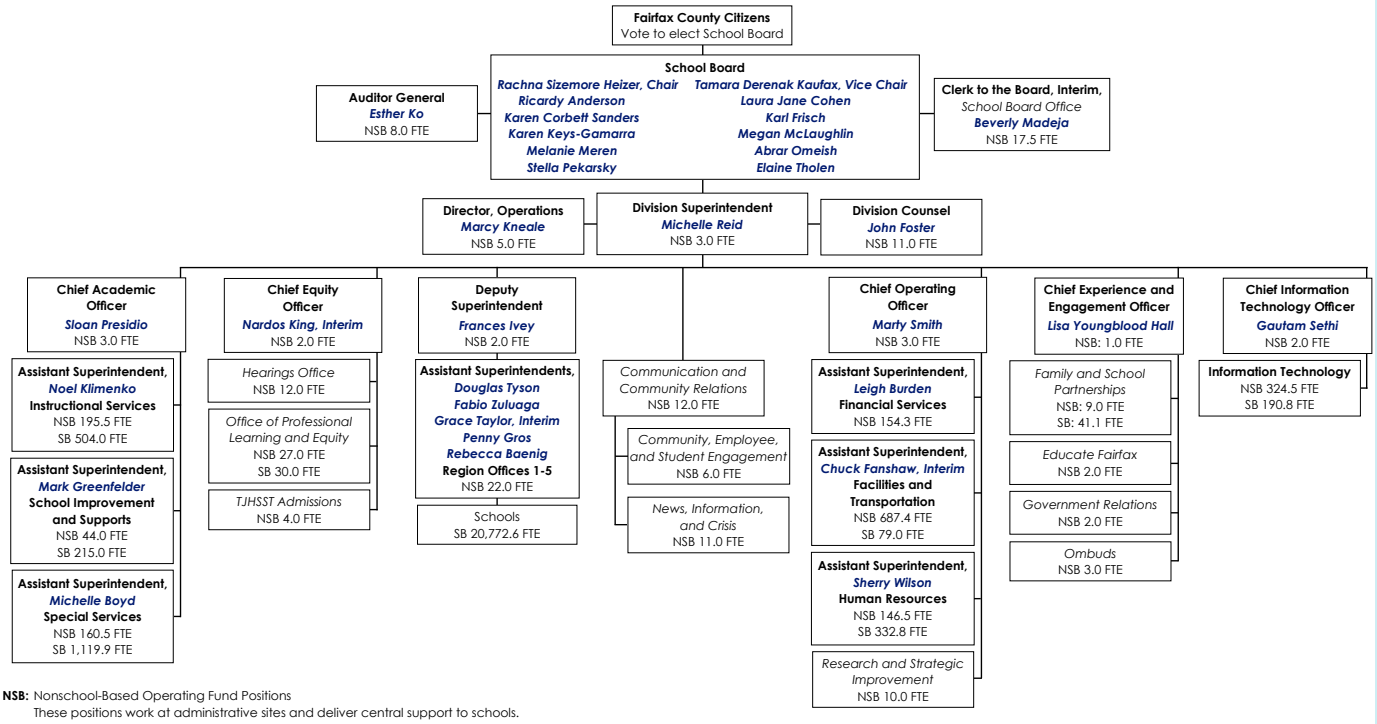
Comparative information for FCPS and surrounding school systems is in the Washington Area Boards of Education (WABE) Guide.

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 179,952 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.



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 to 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 an annual 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

Rachna Sizemore Heizer, Chairman
Member-at-Large

Tamara Derenak Kaufax, Vice Chairman
Franconia District

Ricardy Anderson
Mason District

Megan McLaughlin
Braddock District

Laura Jane Cohen
Springfield District

Melanie K. Meren
Hunter Mill District

Karen Corbett Sanders
Mount Vernon District

Abrar Omeish
Member-at-Large

Karl Frisch
Providence District

Stella Pekarsky
Sully District

Karen Keys-Gamarra
Member-at-Large

Elaine Tholen
Dranesville District

Michele Togbe
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 2024

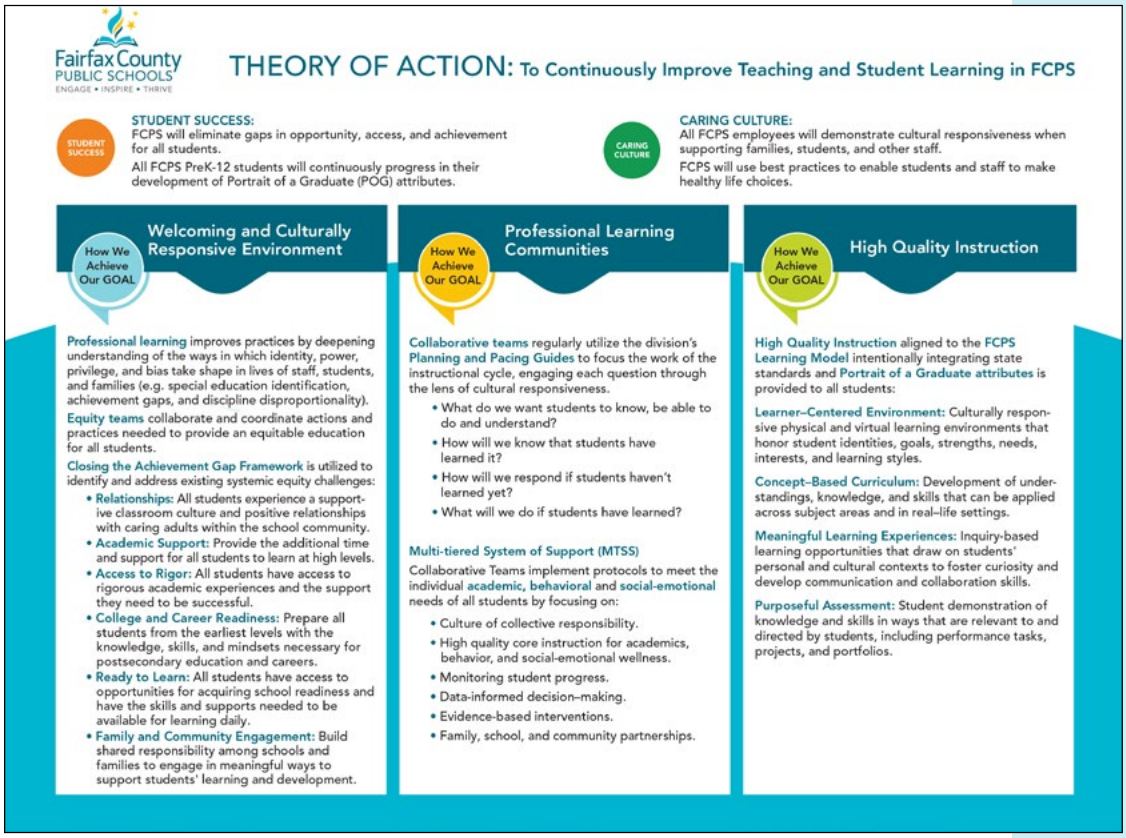
In FY 2023, FCPS began a new strategic planning process. At the time of the proposed budget development, strategic priorities are under development for FY 2024 and beyond. FCPS will continue to focus on the spirit of the current strategic plan, and use knowledge gained from annual reporting to advance progress on strategic priorities, including processes for aligning budgets to those goal areas. The current Strategic Plan provides a framework for decision making that is built upon a common mission, vision, and guiding beliefs held by the community in support of all students reflecting *Portrait of a Graduate* attributes. The current four Goal Areas are Student Success, Caring Culture, Premier Workforce, and Resource Stewardship. FCPS' Strategic Planning Process web page provides details on the status of the strategic planning process and the strategic priorities that will guide the development of strategic actions for FY 2024.

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 and 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 with the related desired outcomes in order to achieve the Strategic Plan goals.

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 to meet the desired outcomes under the Student Success and Caring Culture goal areas. FCPS revised the School Improvement and Innovation Plan (SIIP) template to address the plans for the use of ESSER III funds through research-based interventions and supports aligned to the Instructional Theory of Action. The revised SIIP template continues to be used with a stronger focus on the Instructional Theory of Action with a new section on *Portrait of a Graduate* plans.



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.

School Board Strategic Plan

Fairfax County PUBLIC SCHOOLS ENGAGE • INSPIRE • THRIVE

THEORY OF ACTION:

If we *work together* in a culture of interdependence and interconnectedness…

STUDENT SUCCESS:
FCPS will eliminate gaps in opportunity, access, and achievement for all students.
All FCPS PreK-12 students will continuously progress in their development of Portrait of a Graduate (POG) attributes.

CARING CULTURE:
All FCPS employees will demonstrate cultural responsiveness when supporting families, students, and other staff.
FCPS will use best practices to enable students and staff to make healthy life choices.

PREMIER WORKFORCE:
FCPS will offer market-competitive compensation packages.
FCPS will recruit, hire, and retain exceptional employees.

RESOURCE STEWARDSHIP:
Fiscal budgeting and allocation will maximize FCPS effectiveness and efficiency.

How We Achieve Our GOAL: Welcoming and Culturally Responsive Environment

A **welcoming and culturally responsive environment** is provided to all stakeholders by fostering:

- A climate of **understanding and respect** for diverse experiences and perspectives.
- A customized approach for **greater access and opportunity** allowing employees to maximize their potential.
- A culture of **engagement and inquiry** where all know their voices are heard without judgment.
- **Professional development** that honors the differences and diversity of operational employees and offers access to tools and resources.
- A focus on **equity and cultural responsiveness** with the greater community.

How We Achieve Our GOAL: High Performing Teams

High performing teams regularly engage in a cycle of continuous improvement by establishing:

- A common, data-driven approach to identify areas of growth.
- Measurable goals and developing work plans aligned to strategic initiatives.
- Best practices for project management
- A culture of collaboration with that supports and builds the capacity of leaders.
- Reflective practices that encourage giving and receiving growth-producing feedback.

How We Achieve Our GOAL: Operational Excellence

An **Operational Excellence Framework** is applied to strengths in organizational effectiveness:

- Human Capital
- Solution Focused Thinking
- Change Management
- Expertise
- Customer Service
- Effectiveness and Efficiency

…then we will create a *system of excellence* that is the standard by which other school divisions are measured.

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.

OPERATIONAL EXCELLENCE FRAMEWORK

HUMAN CAPITAL
Maximize the strengths and talents of our employees by:

- Promoting effectiveness
- Focusing on people
- Fostering, identifying, and rewarding talent
- Providing feedback for reflection and learning
- Advocating for their needs
- Recognizing and promoting excellence
- Celebrating their success
- Promoting interconnectedness
- Setting high expectations for performance

SOLUTION-FOCUSED THINKING
Use solution focused thinking to lead the Division to greater excellence by:

- Being data and research driven
- Using collaborative decision making processes
- Being creative and flexible
- Prioritizing and responding to issues considering the "big picture"
- Discovering and affirming existing strengths and opportunities through diversity

CHANGE MANAGEMENT
Engage in continuous cycles of improvement to transform the Division's practices by:

- Identifying opportunities, advocating for change, initiating the change, and checking for results
- Leading, managing, and supporting others
- Employing agile and flexible practices

EXPERTISE
Build the capacity in our employees to effectively support the Division through/by:

- Offering, promoting and supporting professional development, industry certifications, credentials, and continuing education
- Fostering leadership and growth
- Building on current skills
- Providing clarity for operational guidelines and best practices
- Ensuring employees understand laws, regulations, and compliance mandates
- Employing leadership practices to build a goal-oriented culture

CUSTOMER SERVICE
Provide world-class customer service to our internal and external clients by:

- Setting high expectations for customer support
- Fostering cultures of honesty, openness, inclusiveness, and kindness
- Promoting culturally responsive practices and approaches to stakeholder support
- Taking collective responsibility for resolving issues and communicating the outcomes
- Understanding appropriate channels for managing and responding to stakeholders

EFFECTIVENESS and EFFICIENCY
Be effective and efficient users of our resources by:

- Employing the Strategic Decision-Making Cycle:
  - — Prioritize system needs
  - — Consider budget implications
  - — Monitor return on investment
  - — Determine what worked and make adjustments
- Promoting transparency
- Managing risk
- Advocating for staff needs

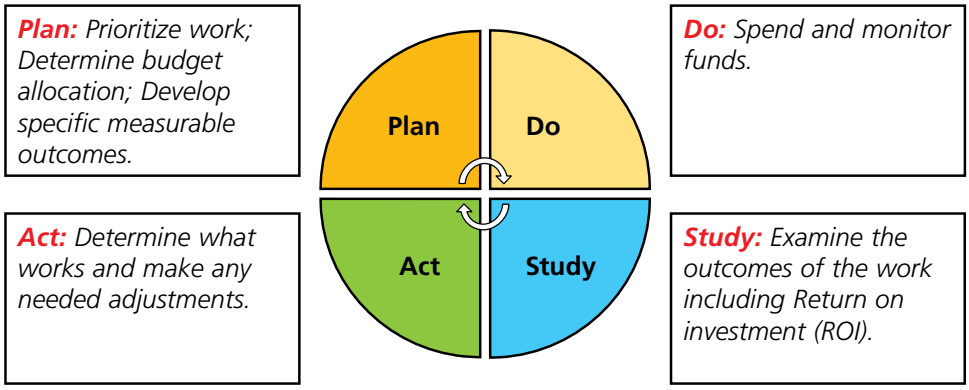
Budget Process Overview

FCPS aligns the budget to direct 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 (ROI) 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 is intended to guide FCPS' alignment of resources to division priorities and determine whether resources are being used effectively. Once priorities and desired outcomes are identified, the remaining parts of the framework's cycle reflect directing funds toward prioritized programs and then evaluating how well those funds were used, ultimately leading to decisions about whether adjustments are needed to achieve the desired outcome. This framework has been adopted by FCPS as its intended approach 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

School Board Strategic Plan

FCPS has piloted several organizational structures that use the SDMC framework to shape and budget for its programs, services, and initiatives. FCPS will use these structures to guide the alignment of resources. These include the following:

- Aligning FCPS' annual operating budget with the four strategic goal areas (Student Success, Caring Culture, Premier Workforce, Resource Stewardship)
- Revising the structure of annual Strategic Plan reporting to incorporate the SDMC framework, including ROI information and development of benchmarks to interpret cost-per-participant data (structure was used for reporting through FY 2021)
- Shifting the timeline for annual Strategic Plan reporting so it occurs prior to the presentation of the Superintendent's proposed budget
- Requiring department requests for new funding to describe connections to specific aspirations in the Strategic Plan and focusing FCPS leadership's deliberations on new funding requests around strategic priorities
- Revising the School Improvement and Innovation Plan template to align with the Strategic Plan and the allocation of ESSER funds

FCPS has begun the process of establishing new strategic priorities to replace those from the SY 2018-2020 Strategic Plan Focus. The new strategic priorities are expected to be identified at the start of FY 2024. Staff responsible for strategic planning will incorporate structures of the SDMC framework to allocate funds toward the FCPS programs that are most aligned with and in support of strategic aims. For example, if programs require additional resources, the SDMC framework structures should be used to 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 should consideration be given to increased funding. When new resources are needed, FCPS will continue to revise its budget development process so it can prioritize resources needed for the strategic goals. The process of aligning the budget to goals and outcomes will continue to be enhanced and developed to increase 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 provides structures to align funding to FCPS' organizational priorities. Currently, the SDMC framework is used in select contexts to support strategic budgeting and allocation to support resources needed for COVID-related priorities. In future years, the SDMC framework will be expanded to identify and allocate funding for future priorities.

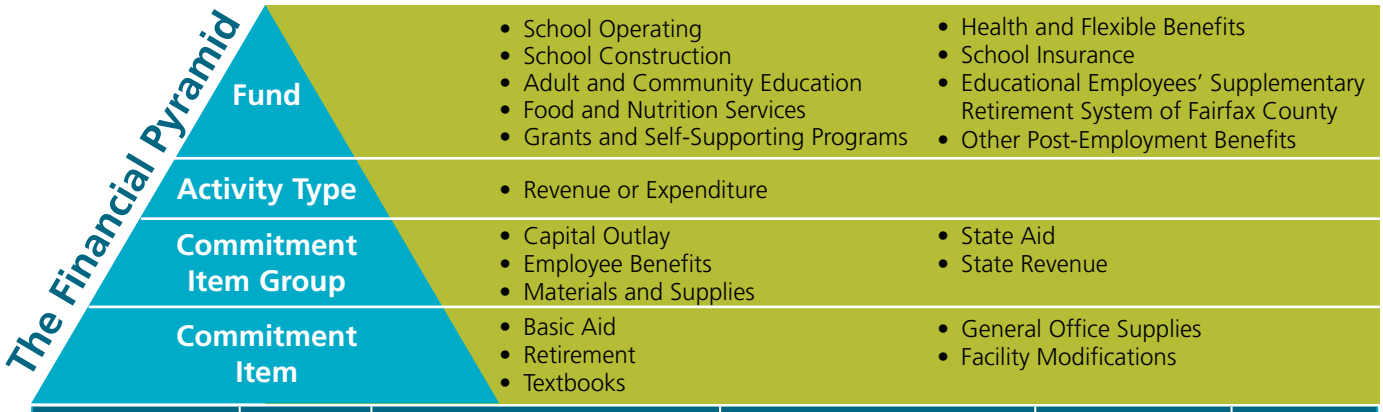
Financial

(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.



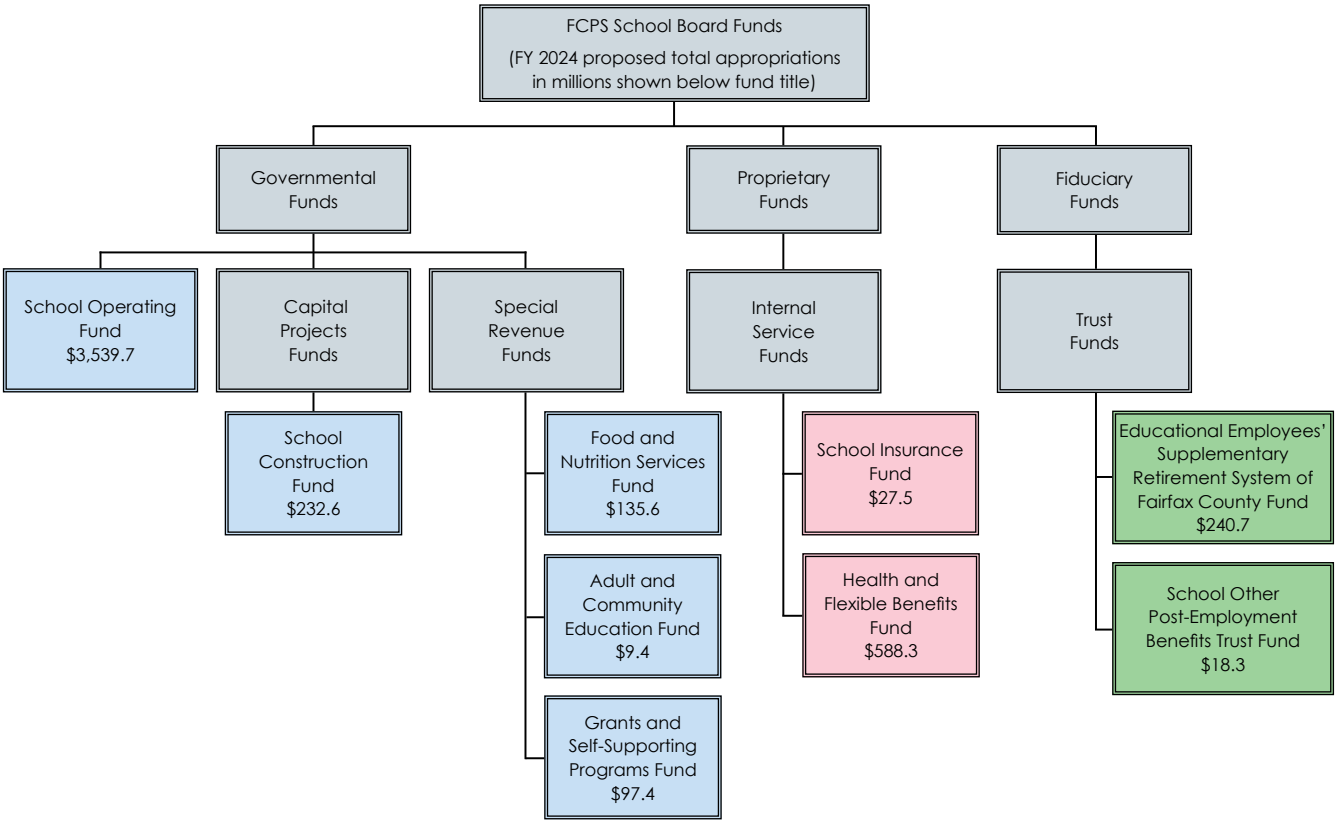
Fund Classification	Fund Type	Fund Description	School Board Fund	Budget Basis	Accounting Basis
Governmental Funds – account for operating and special revenue activities	**Operating**	The School Operating Fund is FCPS' primary operating fund which accounts for all financial resources except those that are accounted for in another fund.	• School Operating	• Modified Accrual • ER Daniels Trust and Gift fund not included	Modified Accrual
	Capital Projects	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	• Modified Accrual	Modified Accrual
	Special Revenue	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.	• Adult and Community Education • Food and Nutrition Services • Grants and Self-Supporting Programs	• Modified Accrual	Modified Accrual
Proprietary Funds – account for business type activities	**Internal Service**	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.	• Health and Flexible Benefits • School Insurance	• Accrual • Depreciation and compensated absences not included	Accrual
Fiduciary Funds – account for resources held for others by FCPS as an agent or trustee	**Trust**	Pension and Other Post-Employment Benefits Trust Funds account for assets held in a trustee capacity for the members and beneficiaries.	• Educational Employees' Supplementary Retirement System of Fairfax County (ERFC) • School Other Post-Employment Benefits (OPEB)	• Accrual • Depreciation and compensated absences not included	Accrual

School Board 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)							
				Change Approved to Proposed		Change Revised to Proposed	
Fund	FY 2023 Approved	FY 2023 Revised	FY 2024 Proposed	Amount	Percent	Amount	Percent
School Operating							
Budget	$ 3,290.1	$ 3,722.8	$ 3,539.7	$ 249.6	7.6%	$ (183.1)	-4.9%
Positions	24,414.9	24,656.9	25,175.4	760.5	3.1%	518.5	2.1%
School Construction							
Budget	$ 231.3	$ 683.9	$ 232.6	$ 1.3	0.5%	$ (451.3)	-66.0%
Positions	95.3	95.3	95.3	-	0.0%	-	0.0%
Food and Nutrition Services							
Budget	$ 94.7	$ 139.0	$ 135.6	$ 40.9	43.2%	$ (3.3)	-2.4%
Positions	56.5	56.5	56.5	-	0.0%	-	0.0%
Adult and Community Education							
Budget	$ 8.8	$ 8.8	$ 9.4	$ 0.6	7.2%	$ 0.6	7.3%
Positions	32.9	32.9	33.4	0.5	1.5%	0.5	1.5%
Grants and Self-Supporting Programs							
Budget	$ 81.2	$ 189.1	$ 97.4	$ 16.2	20.0%	$ (91.6)	-48.5%
Positions	594.5	606.6	616.1	21.6	3.6%	9.5	1.6%
Insurance							
Budget	$ 19.9	$ 26.0	$ 27.5	$ 7.5	37.9%	$ 1.5	5.7%
Positions	11.8	11.8	11.8	0.0	0.0%	-	0.0%
Health and Flexible Benefits							
Budget	$ 609.2	$ 580.6	$ 588.3	$ (20.9)	-3.4%	$ 7.7	1.3%
Positions	33.0	33.0	33.0	-	0.0%	-	0.0%
ERFC (Retirement)							
Budget	$ 234.8	$ 230.1	$ 240.7	$ 6.0	2.5%	$ 10.7	4.6%
Positions	32.0	32.0	37.0	5.0	15.6%	5.0	15.6%
OPEB Trust Fund							
Budget	$ 16.9	$ 16.9	$ 18.3	$ 1.4	8.4%	$ 1.4	8.4%
Positions	0.0	0.0	0.0	-	0.0%	-	0.0%

*Does not add due to rounding.

School Operating Fund Expenditure Highlights

The FY 2024 Proposed Budget reflects FCPS' 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. During SY 2022-2023, FCPS began the process of developing a new Strategic Plan that will serve as the future road map for the Division. The FY 2024 Proposed Budget aligns resources with student needs in order to maximize student academic achievement, enable each student to reach their fullest potential, and equip graduates with the skills the FCPS community believes are essential for personal and professional success. To ensure student success, FCPS must be able to maintain effective instructional programs and service delivery methods while facing emerging needs, issues, and opportunities.

The FY 2024 Proposed Budget includes adjustments for enrollment, funding for a 3.0 percent market scale adjustment (MSA) for all employees, a step increase for eligible employees, a state retention bonus of 1.0 percent for those employed in FCPS during FY 2023 and remain employed with FCPS in FY 2024, funding to extend all salary scales by one step, employee benefit rate changes, funding to maintain current services, funding for multiyear investments including the second year of the Human Capital Management Project and third and final year of the Advanced Academic Program (AAP), and investments to support the implementation of the equitable access to literacy plan.

The FY 2024 Proposed Budget totals $3.5 billion and reflects a net increase of $249.6 million, or 7.6 percent, over the FY 2023 Approved Budget. The following chart highlights the expenditure adjustments from the FY 2023 Approved Budget to the FY 2024 Proposed Budget.

The FY 2024 Proposed Budget totals $3.5 billion and reflects a net increase of $249.6 million, or 7.6 percent, over the FY 2023 Approved Budget.

School Operating Fund Highlights

FY 2024 Proposed Budget Expenditure Adjustments[1] Changes from the FY 2023 Approved Budget ($ in millions)				
			Total	
			Amount	Positions
	FY 2023 Approved Budget	**$**	**3,290.1**	**24,414.9**
Compensation	Market Scale Adjustment of 3%	$	80.9	0.0
	Step Increase for Eligible Employees		58.2	0.0
	Retention Bonus of 1%		19.9	0.0
	Salary Scale Extension		4.3	0.0
	Elementary Teacher Leadership Stipends		1.3	0.0
	HS Counselor Extended Contract		0.2	0.0
	Family Liaison at Title I Schools		-	41.1
	Benefits Rates Change		(0.2)	(0.0)
	Compensation Base Savings		(36.4)	(0.0)
	Subtotal Compensation	**$**	**128.3**	**41.1**
Required Adjustments	Enrollment and Student Needs	$	65.2	679.2
	Contractual Services		14.6	0.0
	Recurring Baseline Adjustments		1.9	(10.0)
	Transfers to Other Funds[2]		1.4	0.0
	Position Conversions		-	7.0
	Subtotal Required Adjustments	**$**	**83.0**	**676.2**
Multiyear Investments	Joint Environmental Task Force Year 2	$	3.2	5.0
	Human Capital Management (HCM) Project Year 2		2.0	7.0
	Special Education Compensatory Services Fund		2.0	0.0
	Advanced Academic Program Year 3		1.6	14.5
	Innovation Project at Lewis HS Year 2		0.5	2.7
	Subtotal Multiyear Investments	**$**	**9.3**	**29.2**
Identified Investments	Equitable Access to Literacy Plan	$	15.0	0.0
	Achievement Gap Closing Strategies		6.0	0.0
	Cybersecurity		3.5	5.0
	PreK Expansion		2.0	0.0
	Employee Background Checks		1.0	4.0
	Middle School Athletics		0.6	0.0
	FCPS Lighthouse Schools Pilot		0.5	0.0
	School Security Officers		0.4	5.0
	Subtotal Identified Investments	**$**	**29.0**	**14.0**
	Total Expenditure Adjustments	**$**	**249.6**	**760.5**
	FY 2024 Proposed Budget Total	**$**	**3,539.7**	**25,175.4**

[1] Does not add due to rounding.

[2] Transfers to Other Funds include transfers to ACE, Debt Service, and School Construction Fund.

Expenditure Adjustments

FY 2024 expenditure adjustments represent an increase of $249.6 million, including 760.5 positions. A detailed description of the changes follows.

Compensation

$80.9 million
0.0 positions

Market Scale Adjustment (MSA) of 3.0 Percent

Funding of $80.9 million is included to provide a 3.0 percent market scale adjustment for all employees.

$58.2 million
0.0 positions

Step Increase for Eligible Employees

A step increase is being provided to all eligible employees. Funding of $58.2 million will provide an average step increase of 2.22 percent.

Salary Increase History

Year	Step[1]	MSA	Scale Implementation
FY 2013	none	1.25%	none
FY 2014[2]	none	2.00%	none
FY 2015[3]	2.50%	none	none
FY 2016	2.50%	0.62%	none
FY 2017[4]	2.50%	1.00%	none
FY 2018[5]	2.50%	none	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 (Teachers, Unified, SBA)	2.68%	4.00%	none
FY 2023 (Transportation)	2.68%	4.00%	2.00%
FY 2023 (Family Liaison)	2.68%	4.00%	22.04%
FY 2024	2.22%	3.00%	none

[1]Average for all eligible employees (FY 2010-FY 2018). Beginning in FY 2019, step represents the average increase for all employees.

[2]Effective January 1, 2014.

[3]Delayed to November for most employees.

[4]Not included above is funding of $40.0 million as an initial investment to enhance the teacher salary scales.

[5]Not included above is funding of $26.6 million for teacher salary scale enhancements.

School Operating Fund Highlights

$19.9 million

Retention Bonus of 1.0 Percent

0.0 positions

Funding of $19.9 million supports a 1.0 percent retention bonus. The Governor's Introduced Budget released on December 15, 2022, included a 1.0 percent retention bonus for Standards of Quality funded instructional and support positions. Employees are eligible for the bonus if employed in FCPS at any point during FY 2023 and remain employed with FCPS in FY 2024.

$4.3 million

Salary Scale Extension

0.0 positions

FCPS generally has fewer steps on the salary scales compared to neighboring divisions. FCPS continues to experience difficulty in recruiting a sufficient number of employees for many areas, including teachers, bus drivers, food service workers, and central office personnel. Additionally, many employees at the top of salary schedules may be eligible to retire. Recognizing recruitment and retention challenges across the Division, funding of $4.3 million will add one additional step to each salary scale and provide another year of step increase eligibility for employees.

$1.3 million

Elementary Teacher Leadership Stipends

0.0 positions

Middle and high schools currently receive teacher leadership stipends based on student enrollment. To recognize the role of elementary school staff and provide parity with middle and high schools, the FY 2024 Proposed Budget includes $1.3 million to provide teacher leadership stipends at elementary schools. The number of stipends per school is determined by student enrollment. Based on this allocation, 25 elementary schools will receive five stipends, 92 elementary schools will receive six stipends, and 25 elementary schools will receive seven stipends. In addition to the stipends, each school receives hourly per-diem funding for the same number of days as the number of stipends. This funding is utilized by schools to support hourly teacher leadership activities beyond the extra days provided by the stipend.

Elementary Teacher Leadership Stipends

Enrollment	Description
499 or less	5 stipends at $1,000 each
500 to 799	6 stipends at $1,000 each
800 or more	7 stipends at $1,000 each

$0.2 million

HS Counselor Extended Contract

0.0 positions

The FY 2024 Proposed Budget includes funding of $0.2 million to extend the contract of a 1.0 school counselor at each high school from the current contract length of 204-day to a 219-day contract. These counselors will provide additional support to the director of student services in managing the high volume of work that must be completed in the summer before students return to school.

$0.0 million

Family Liaisons at Title I Schools

41.1 positions

Family liaisons serve as communication, cultural, language, and information contacts between families and schools to support the development of family and school partnership. Family liaisons welcome and familiarize families with the school's resources, culture, policies, procedures, and practices while working with school staff to develop strategies for engaging and involving families as partners in the student's education. The FY 2024 Proposed Budget establishes a dedicated

family liaison position at each of the 42 Title I schools and a family engagement region representative at each of the five regions. These budgeted positions will be established through a position conversion of existing hourly family liaison funding and therefore will not require any additional funding.

The $36.4 million base savings represents the recurring savings due to position turnover in FY 2023.

($0.2 million)
(0.0 positions)

Benefits Rate Changes

The Educational Employees' Supplementary Retirement System of Fairfax County (ERFC) employer contribution rate is projected to decrease from 6.70 percent for FY 2023 to 6.48 percent for FY 2024, which results in a savings of $3.9 million. The Fairfax County Employees' Retirement System (FCERS) employer contribution rate is projected to increase from 28.88 percent for FY 2023 to 30.07 percent for FY 2024 which results in additional expenditures of $2.9 million. While the majority of FCPS employees participate in VRS/ERFC, tradespersons, custodians, bus drivers, food service workers, and part-time employees participate in FCERS. The FCERS rate is set by the Fairfax County Board of Supervisors.

The cost of health insurance is projected to increase by $0.8 million from FY 2023 as a result of rate increases. FCPS historically 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. For plan year 2023 only, because of the switch to Cigna, FCPS is contributing 86.5 percent of the medical plan cost for employees enrolled in individual plans and 76.5 percent of the plan cost for employees enrolled in family plans.

Employee Benefits

Benefit Rate Change	Amount ($ in millions)	Positions
ERFC employer rate from 6.70% to 6.48%	$ (3.9)	0.0
FCERS employer rate from 28.88% to 30.07%	2.9	0.0
Health insurance rate increase	0.8	0.0
TOTAL	**$ (0.2)**	**0.0**

($36.4 million)
(0.0 positions)

Compensation Base Savings

The $36.4 million base savings represents the recurring savings due to position turnover in FY 2023. 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

$65.2 million
679.2 positions

Enrollment and Student Needs

Projected enrollment of 179,952 students in FY 2024 is an increase of 2,382 students compared to the FY 2023 approved enrollment projection of 177,570. In addition to the projected increase in the number of students, FCPS is also seeing a rise in student needs as measured by the number of students receiving special education services, the number of students eligible for free or reduced-price meals, and the number of students receiving English for Speakers of Other Languages services. When applying the School Board approved staffing formulas, an additional 679.2 positions are required to meet student needs, as summarized in the following chart.

School Operating Fund Highlights

School Position Changes Based on Enrollment and Student Needs FY 2023 Approved to FY 2024 Proposed[1]					
	Elementary Positions	Middle Positions	High Positions	Total Positions	Amount ($ in millions
General Education and Administration					
Principal / Asst Principal	9.0	2.0	6.0	17.0	$ 2.9
Teacher Scale	82.0	21.2	81.1	184.2	19.8
Technical and Office Personnel	20.0	0.5	0.5	21.0	1.2
Classroom Instructional Support	(3.0)	0.0	0.0	(3.0)	(0.1)
Custodial	9.0	4.5	6.5	20.0	1.2
Substitutes and Logistics					1.0
Subtotal	**117.0**	**28.2**	**94.1**	**239.2**	**$ 25.9**
English for Speakers of Other Languages (ESOL) Teachers[2]	**23.0**	**38.3**	**99.0**	**160.3**	**$ 17.2**
Special Education					
Teacher Scale				144.6	$ 15.5
Technical and Office Personnel				(2.0)	(0.1)
Classroom Instructional Support				137.0	6.7
Subtotal				**279.6**	**$ 22.1**
Total				**679.2**	**$ 65.2**

[1]Does not add due to rounding.

[2]ESOL staffing standard under review and may require changes prior to FY 2024 budget adoption.

Contractual Services

$14.6 million
0.0 positions

The FY 2024 Proposed Budget includes $14.6 million in contractual services primarily due to terms and conditions of negotiated contracts and/or renewals, property insurance premiums managed in the School Insurance Fund, current student services contracts, PSAT testing fees for students in grades 10 and 11, license fees for Educational Decision Support Library (EDSL), IT software licenses and maintenance, Student Information System (SIS) base maintenance, annual external audit fees, individual educational evaluations (IEE), utilities, and inflation.

Recurring Baseline Adjustments

$1.9 million
(10.0 positions)

The FY 2024 Proposed Budget includes $1.9 million and a net decrease of 10.0 positions as detailed below.

Quarterly Fund Review Adjustments

The actual IDEA Section 611 and 619 (Preschool) and Carl D. Perkins grant awards resulted in a net increase of $1.6 million over the FY 2023 Approved Budget, which was recognized as part of the FY 2022 Final Budget Review and the FY 2023 Midyear Budget Review. As part of the FY 2023 Midyear Budget Review, funding of $0.1 million was included to provide additional hourly support for student interns in the Trades for Tomorrow program which offers opportunities for current FCPS students to participate in apprenticeship, trade, and industrial education opportunities and defined pathways to join the FCPS workforce after graduation. Additionally, funding was provided as part of the FY 2022 Final Budget Review to provide a 1.0 position to support the business continuity plan recommendations. The FY 2024 Proposed Budget includes the recurring cost of these adjustments.

ESSER Grant Position Adjustments

The FY 2024 Proposed Budget includes a net decrease of 11.0 positions based on the current ESSER III multiyear plan.

Recurring Baseline Adjustments*			
Description		**Amount ($ in millions)**	**Positions**
IDEA Section 611	$	1.6	0.0
IDEA 619 Preschool		0.1	0.0
Carl D. Perkins		0.0	0.0
Trades for Tomorrow		0.1	0.0
Business Continuity		0.2	1.0
Baseline Adjustments	**$**	**1.9**	**1.0**
Social and Emotional Learning (SEL) Coordinator		-	(1.0)
SEL Specialist		-	(1.0)
Executive Principal		-	(1.0)
Resource Teachers		-	(5.0)
Finance Technicians		-	(2.0)
Public Health		-	(1.0)
ESSER Grant Position Authorization	**$**	**-**	**(11.0)**
Total Recurring Baseline Adjustments	**$**	**1.9**	**(10.0)**

*Does not add due to rounding.

Transfers to Other Funds

$1.4 million
0.0 positions

The FY 2024 Proposed Budget includes a net increase of $1.4 million for transfers to other School Board funds. An increase of $0.4 million in the transfer to the Adult and Community Education (ACE) Fund supports increasing salary and benefit costs, and a decrease of $0.3 million in the transfer to the Consolidated County Schools Debt Service Fund is the result of savings from refinancing. An increase of $1.3 million in the transfer to the School Construction Fund provides funding for one-third of the equipment cost for new construction, renewals, and additions. School bond funding is used to address the balance of the equipment funding needs.

Position Conversions

$0.0 million
7.0 positions

Based on an internal review of existing traded positions, 7.0 positions will be permanently converted to recognize the resources required to complete day-to-day operations. These positions are funded through a reduction to department hourly and logistics accounts and therefore will not require any additional funding.

Position Conversions By Position Title & Department				
Department	**Facilities and Transportation**	**Instructional Services**	**OCCR**	**Total**
Tradesperson (Warehouse)		1.0		1.0
Educational Specialists (College Success)		2.0		2.0
Transportation Assistant	1.0			1.0
Transportation Assistant (Dispatcher)	1.0			1.0
Route Supervisor	1.0			1.0
Technical Specialist (Web Content)			1.0	1.0
Total Position Conversions	**3.0**	**3.0**	**1.0**	**7.0**

Multiyear Investments

Joint Environmental Task Force Year 2

$3.2 million
5.0 positions

The Joint Environmental Task Force (JET) developed 28 individual recommendations in four areas of focus: Energy, Transportation, Waste Management and Recycling, and Workforce Development. In FCPS, these areas span the Instructional Services Department (ISD), the Office of Facilities Management (OFM), and the Office of Transportation Services. The total cost to implement the JET recommendations is $6.4 million and includes 15.0 positions through a phased approach. In FY 2024, $3.2 million and 5.0 positions are included to address year 2 recommendations.

Joint Environmental Task Force (JET) Implementation[1]
($ in millions)

Recommended Three-year Plan	Year 1		Year 2[2]		Year 3		Total	
	SY 2022-2023	Positions	SY 2023-2024	Positions	SY 2024-2025	Positions	Amount	Positions
Office of Facilities Management (OFM) - Carbon Neutrality	$ 0.3	2.0	$ -	0.0	$ 0.4	3.0	$ 0.7	5.0
Transportation Electric Vehicles - FCPS Cost Share	0.6	1.0	1.7	0.0	0.8	0.0	3.1	1.0
Safe Routes to School Program	0.2	1.0	0.1	0.0	-	0.0	0.3	1.0
Get2Green Program	0.3	2.0	1.3	5.0	0.6	1.0	2.2	8.0
TOTAL	**$ 1.4**	**6.0**	**$ 3.2**	**5.0**	**$ 1.8**	**4.0**	**$ 6.4**	**15.0**

[1]Does not add due to rounding.

[2]The Joint Environmental Task Force (JET) implementation for year 2 includes the $1.0 million for FCPS' cost share of electric buses funded as part of the FY 2022 Final Budget Review. This recurring budget is now included as part of the FY 2024 Proposed Budget.

Electric Bus Fleet

Funding of $1.7 million is included to address year 2 of the JET recommendations related to the transition of FCPS' bus fleet from diesel to electric by 2035. Funding will provide resources for the FCPS cost share of future electric bus grant opportunities to meet JET goals. Typically, these grants require a cost share from FCPS. This total includes the recurring cost of $1.0 million for this initiative that was included as part of the FY 2022 Final Budget Review and will be included in the FY 2024 Proposed Budget.

Safe Routes to Schools

Funding of $0.1 million in hourly salaries for the hiring of two part-time coordinators to support the FCPS Safe Routes to School (SRTS) program. The SRTS program had historically been funded through a grant from the Virginia Department of Transportation (VDOT) and a local cash match by FCPS. The VDOT grant expired in FY 2022. The grant funded the program costs for seven schools that include one elementary school (Brookfield ES), five elementary schools with preschools (Cameron ES, Fairhill ES, North Springfield ES, Saratoga ES, and Belle View ES), and one middle school (Herndon MS).

Get2Green

Funding of $1.3 million will support 5.0 resource teacher positions and stipends for school-based sustainability lead points of contact for the Get2Green program. The additional staffing and stipend will provide equitable access to Get2Green opportunities across all schools, provide support to schools engaging students in environmental stewardship, provide professional development and resources for school staff to engage the community in environmental stewardship, and manage funding allocated to the schools. Get2Green staff will also work toward the JET recommended goal of zero waste and engage students through programs such as Eco-Schools.

Human Capital Management (HCM) Project Year 2

$2.0 million
7.0 positions

The FY 2024 Proposed Budget includes $2.0 million, including 7.0 positions to support the second year of the HCM project. The Division's legacy information system for HR and payroll (Infor/Lawson) was designed and implemented in 1999, and the system is reaching its end of life. The Department of Human Resources, in partnership with the Department of Information Technology and the Department Financial Services, initiated a multiphase project in FY 2022 to assess the current state of HR and payroll business processes and to implement a new modern HCM software application.

HCM Project Year 2*			
Purpose		Amount ($ in millions)	Positions
7.0 positions to serve as technical subject matter experts and will be tasked with executing technical project implementation activities and providing support for the HCM solution	$	1.1	7.0
Estimated cost to support the recurring software and subscription costs for the new HCM solution for approximately 37,200 employees, including 29,000 benefit-eligible employees and 8,200 retirees		1.0	0.0
TOTAL	$	2.0	7.0

*Does not add due to rounding.

Special Education Compensatory Services Fund

$2.0 million
0.0 positions

The FY 2024 Proposed Budget includes $2.0 million to be allocated to the Special Education Compensatory Services Fund that was established at the FY 2023 Midyear Budget Review. The funding will be used to support students who require compensatory services due to the COVID-19 pandemic.

Advanced Academic Program Year 3

$1.6 million
14.5 positions

The FY 2024 Proposed Budget includes $1.6 million to support the implementation of the third and final year of changes to the Advanced Academic Program (AAP) in response to the Spring 2020 external review and in support of the actions outlined in the FCPS Strategic Plan. This funds 14.5 school-based positions to create a 1.0 advanced academic resource teacher (AART) position at all elementary schools and a 0.5 position at each middle school.

AAP Phase III*			
Purpose		Amount ($ in millions)	Positions
Provide 0.5 AART position at 21 elementary schools	$	1.1	10.5
Provide 0.5 AART position at 8 middle schools		0.4	4.0
TOTAL	$	1.6	14.5

*Does not add due to rounding.

Innovation Project at Lewis HS Year 2

$0.5 million
2.7 positions

The FY 2024 Proposed Budget includes $0.5 million and 2.7 positions to support the second and final year to develop specialized programming at Lewis High School. This budget includes a 1.0 school-based administrator position for the leadership program. Additional funds provide 10 staffing sections equivalent to 1.7 positions

The FY 2024 Proposed Budget includes $2.0 million including 7.0 positions to support the second year of the HCM project.

to focus on collaborative innovation for program design, including curriculum and learning partnerships; as well as hourly and logistics funding to support curriculum development, transportation for student learning experiences, professional development, community events, and materials.

Innovation Project at Lewis HS Year 2			
Purpose		Amount ($ in millions)	Positions
1.0 Administrator, High School Leadership Program	$	0.2	1.0
10.0 School staffing sections focused on collaborative innovation		0.2	1.7
Hourly/logistics: curriculum development, transportation, professional development, community events, and materials		0.1	0.0
TOTAL	**$**	**0.5**	**2.7**

Identified Investments

Equitable Access to Literacy Plan — $15.0 million, 0.0 positions

FCPS recognizes literacy as the foundation upon which every student's success rests in pursuit of the *Portrait of a Graduate* attributes with a commitment to reach, challenge, and prepare every student for success in school and life. Literacy is a life skill, and the ability to read, write, think, and discuss are the most important competencies necessary for adult life. In recognition of the long-standing and persistent gaps in literacy achievement, FCPS has developed an Equitable Access to Literacy (EAL) plan to articulate an action plan for continuous improvement in PreK through grade 12 literacy. To support success in literacy with a focus on the science of reading, the FY 2024 Proposed Budget includes $15.0 million for the implementation of the Elementary Language Arts Basal Resource adoption.

Achievement Gap Closing Strategies — $6.0 million, 0.0 positions

The FY 2024 Proposed Budget includes funding of $6.0 million to support closing the achievement gap for all students.

Cybersecurity — $3.5 million, 5.0 positions

The FY 2024 Proposed Budget includes funding of $3.5 million and 5.0 positions to help build strong IT cybersecurity practices in FCPS and to support the implementation of the controls needed to responsibly protect information. These positions will implement a proactive framework-based approach to cybersecurity. This funding supports enhancements to FCPS' security profile on the National Institute of Standards and Technology (NIST) Cybersecurity Framework (CSF) and lowers the risk of cybersecurity breaches.

Cybersecurity*			
Purpose		Amount ($ in millions)	Positions
Office of Cybersecurity Positions	$	1.0	5.0
Contracting Services - Project Managers, Security Architects, and Analysts		2.4	0.0
Information Technology (IT) Interns		0.1	0.0
Equipment - Laptops, Desktops, Software Tools, Cell Phones		0.1	0.0
TOTAL	**$**	**3.5**	**5.0**

*Does not add due to rounding.

PreK Expansion

$2.0 million
0.0 positions

The FY 2024 Proposed Budget includes funding of $2.0 million to provide resources to accommodate 10 additional PreK classrooms. The increase in funding is accounted for in the Grants and Self-Supporting Fund where the PreK and Early Head Start Program is managed. The program includes an increase of 10.0 teachers, 10.0 instructional assistants, and 5.0 comprehensive services staff to support this investment. This funding, combined with additional federal and state funding, allows comprehensive services for 180 additional students and their families, which is nearly a 10 percent increase in FCPS PreK capacity. Approximately 23 percent of kindergarten students in SY 2022-2023 had no PreK experience. This investment in the PreK program will make strides toward closing the access gap and provide the foundation for future student success.

The FY 2024 Proposed Budget includes funding of $2.0 million to provide resources to accommodate 10 additional PreK classrooms.

Employee Background Checks

$1.0 million
4.0 positions

Funding of $1.0 million includes 4.0 positions to support continuous background checks for monitoring current employees, to upgrade to smart-coded proximity employee badges for use with building and facility security systems, and to implement a badge replacement cycle for all employees.

Employee Background Checks			
Purpose		Amount ($ in millions)	Positions
Positions to support continuous background checks for monitoring current employees	$	0.5	4.0
License fees for LiveScan machine, cost of conducting annual background checks for current employees, and badge replacement cycle with smart-coded badges		0.5	0.0
TOTAL	**$**	**1.0**	**4.0**

Middle School Athletics

$0.6 million
0.0 positions

FCPS recognizes the need for middle school students to have an opportunity to participate in athletics which are designed to promote sportsmanship, teamwork, and motivation. The FY 2024 Proposed Budget includes funding of $0.6 million to begin athletics at the middle school level. This funding provides stipends for after-school coordinators and athletic coaching stipends for fall cross-country and spring outdoor track at each middle school, transportation, uniforms, equipment, and physical exam reimbursement for students eligible for free or reduced-price meals.

School Operating Fund Highlights

Funding of $0.4 million provides 5.0 additional school security officers to increase safety and security coverage at schools.

$0.5 million

FCPS Lighthouse Schools Pilot

0.0 positions

The FY 2024 Proposed Budget includes funding of $0.5 million to partner with the International Society for Technology in Education (ISTE) to provide support related to the pilot program for a Lighthouse School model and school-based technology specialists (SBTS). The FCPS Lighthouse Schools Pilot will launch in five schools and provide leadership coaching, teacher professional learning, training for SBTS, and access to a community of innovators. ISTE will work with school leaders to develop a vision for effective use of technology and a plan to support implementation. Additionally, ISTE will provide recommendations to leverage the SBTS as technology coaching experts and empower staff and teachers to effectively support student learning.

$0.4 million

School Security Officers

5.0 positions

Funding of $0.4 million will provide 5.0 additional school security officers to increase safety and security coverage at elementary schools primarily during school hours. Currently, elementary schools do not have school-based safety and security staff, or school resource officers assigned to their schools. Although each school has a crisis management plan, and receives training in managing emergency operations and drills, additional coverage is warranted. The additional positions would allow the Office of Safety and Security (OSS) to increase patrol coverage exclusively at elementary schools with a regional approach.

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 154 state mandates administered by the Virginia Department of Education (VDOE), and 128 are compulsory orders that influence education programs and how funding is prioritized. This section highlights select mandates imposed by the federal government that have fiscal and other impacts on FCPS.

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

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.

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

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 9.9 percent of FCPS' costs, a shortfall of $108.7 million for FY 2024.

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 $22.9 million in additional funding for FY 2023.

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.

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. Since FY 2014, recurring funding totaling $0.4 million, which includes a 1.0 position, supports this mandate.

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 2023 Program Budget.

School Operating Fund Statement

School Operating Fund Statement[1]	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved	FY 2023 Revised[2]	FY 2024 Proposed
BEGINNING BALANCE, July 1						
Budgeted Beginning Balance	$ 26,269,239	$ 26,569,787	$ 32,112,883	$ 21,874,771	$ 26,536,181	$ 21,874,771
Department Critical Needs Carryover	6,482,672	4,912,664	14,893,188	-	24,089,039	-
Schools/Projects Carryover	26,352,039	33,350,383	61,377,348	-	86,387,519	-
Outstanding Encumbered Obligations	27,217,995	24,817,934	38,766,340	-	57,155,128	-
Recommended Expenditure Adjustments	10,586,480	13,786,105	57,164,001	-	69,063,902	-
Total Beginning Balance	**$ 96,908,425**	**$ 103,436,874**	**$ 204,313,760**	**$ 21,874,771**	**$ 263,231,769**	**$ 21,874,771**
RESERVES:						
Future Year Beginning Balance	$ 24,442,769	$ 24,442,769	$ 21,874,771	$ -	$ 21,874,771	$ -
Centralized Instructional Resources Reserve	3,750,178	6,579,899	-	-	-	-
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	-
Total Reserve	**$ 38,192,947**	**$ 41,022,668**	**$ 31,874,771**	**$ -**	**$ 31,874,771**	**$ -**
REVENUE:						
Sales Tax	$ 216,546,500	$ 238,240,693	$ 269,036,889	$ 248,287,713	$ 247,931,285	$ 257,401,723
State Aid	492,170,532	543,693,913	527,572,831	621,430,566	647,100,136	696,427,519
Federal Aid	46,507,792	93,211,831	167,082,179	47,168,910	203,178,639	48,789,598
City of Fairfax Tuition	48,697,135	47,656,514	48,934,163	51,248,621	51,248,621	52,273,593
Tuition, Fees, and Other	23,489,973	15,029,511	22,124,023	23,926,774	23,926,774	27,113,116
Total Revenue	**$ 827,411,932**	**$ 937,832,462**	**$ 1,034,750,084**	**$ 992,062,583**	**$ 1,173,385,454**	**$ 1,082,005,549**
TRANSFERS IN:						
Combined County General Fund	$ 2,136,016,697	$ 2,143,322,211	$ 2,172,661,166	$ 2,275,310,924	$ 2,275,310,924	$ 2,434,925,402
County Transfer - Cable Communications	875,000	875,000	875,000	875,000	875,000	875,000
Total Transfers In	**$ 2,136,891,697**	**$ 2,144,197,211**	**$ 2,173,536,166**	**$ 2,276,185,924**	**$ 2,276,185,924**	**$ 2,435,800,402**
Total Revenue and Transfers	**$ 2,964,303,629**	**$ 3,082,029,673**	**$ 3,208,286,250**	**$ 3,268,248,507**	**$ 3,449,571,378**	**$ 3,517,805,951**
Total Funds Available	**$ 3,099,405,001**	**$ 3,226,489,215**	**$ 3,444,474,781**	**$ 3,290,123,278**	**$ 3,744,677,918**	**$ 3,539,680,722**

[1] Does not add due to rounding.

[2] As presented to the School Board at the FY 2023 Midyear Review on December 15, 2022.

School Operating Fund Statement

School Operating Fund Statement[1]	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved	FY 2023 Revised[2]	FY 2024 Proposed
EXPENDITURES:	$ 2,918,211,774	$ 2,942,528,053	$ 3,107,419,784	$ 3,255,508,063	$ 3,661,205,125	$ 3,501,682,261
School Board Flexibility Reserve	-	-	-	-	8,000,000	-
Total Expenditures	**$ 2,918,211,774**	**$ 2,942,528,053**	**$ 3,107,419,784**	**$ 3,255,508,063**	**$ 3,669,205,125**	**$ 3,501,682,261**
TRANSFERS OUT:						
Construction Fund	$ 12,689,362	$ 13,078,444	$ 16,004,197	$ 9,291,127	$ 26,085,422	$ 10,547,127
Grants and Self-Supporting Fund	19,598,823	20,371,245	22,608,552	20,853,213	20,853,213	22,853,213
Food and Nutrition Services Fund	-	9,648,031	1,800,000	-	1,800,000	-
Adult and Community Education Fund	975,000	1,201,537	1,535,709	1,004,250	1,392,762	1,396,250
Consolidated Debt Service Fund	3,470,500	3,473,375	-	3,466,625	3,466,625	3,201,871
Total Transfers Out	**$ 36,733,685**	**$ 47,772,632**	**$ 41,948,458**	**$ 34,615,215**	**$ 53,598,022**	**$ 37,998,461**
Total Disbursements	**$ 2,954,945,459**	**$ 2,990,300,685**	**$ 3,149,368,241**	**$ 3,290,123,278**	**$ 3,722,803,147**	**$ 3,539,680,722**
LESS:						
Reserves:						
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	6,579,899	-	-	-	-	-
Set-Aside for Future Year Beginning Balance	24,442,769	21,874,771	21,874,771	-	21,874,771	-
Total Reserves	**$ 41,022,668**	**$ 31,874,771**	**$ 31,874,771**	**$ -**	**$ 21,874,771**	**$ -**
Commitments and Carryover:						
Budgeted Beginning Balance	$ 26,569,787	$ 32,112,883	$ 26,536,181	$ -	$ -	$ -
Outstanding Encumbered Obligations	24,817,934	38,766,340	57,155,128	-	-	-
Schools/Projects Carryover	33,350,383	61,377,348	86,387,519	-	-	-
Department Critical Needs Carryover	4,912,664	14,893,188	24,089,039	-	-	-
Total Commitments and Carryover	**$ 89,650,769**	**$ 147,149,759**	**$ 194,167,866**	**$ -**	**$ -**	**$ -**
TOTAL FUNDS AVAILABLE, June 30	**$ 13,786,105**	**$ 57,164,001**	**$ 69,063,902**	**$ -**	**$ -**	**$ -**
Administrative Adjustments:						
Recommended Expenditure Adjustments						
Middle School Start Time Study	$ -	$ -	$ 275,000	$ -	$ -	$ -
Stadium Bathrooms	-	-	7,500,000	-	-	-
Recruitment Incentive for Substitutes	-	-	3,496,037	-	-	-
Strategic Reserve	-	-	3,000,000	-	-	-
Young Scholars Extracurricular Enrichment	-	-	500,000	-	-	-
Transfer to ACE Fund	226,537	560,709	388,512	-	-	-
Major Maintenance	3,550,970	6,550,970	7,050,970	-	-	-
Paper Inflation	-	-	2,500,000	-	-	-
Post COVID-19 Reserve	9,728,598	-	-	-	-	-
Electricity Inflation	-	-	2,491,155	-	-	-
FCPS Cost Share for Electric Buses	-	-	1,037,599	-	-	-
Safety and Security Review	-	-	1,000,000	-	-	-
Staffing Reserve	-	3,280,683	19,994,151	-	-	-
Turf Fields	-	-	750,000	-	-	-
Title IX Softball Fields	-	-	1,493,325	-	-	-
Edison STEM Lab	280,000	-	-	-	-	-
Employee Bonus	-	32,733,136	15,787,153	-	-	-
Instructional Resources Reserve	-	12,238,503	-	-	-	-
Food Service Equipment Transfer	-	1,800,000	1,800,000	-	-	-
Total Administrative Adjustments	**$ 13,786,105**	**$ 57,164,001**	**$ 69,063,902**	**$ -**	**$ -**	**$ -**
AVAILABLE ENDING BALANCE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

[1] Does not add due to rounding.

[2] As presented to the School Board at the FY 2023 Midyear Review on December 15, 2022.

Revenue Overview

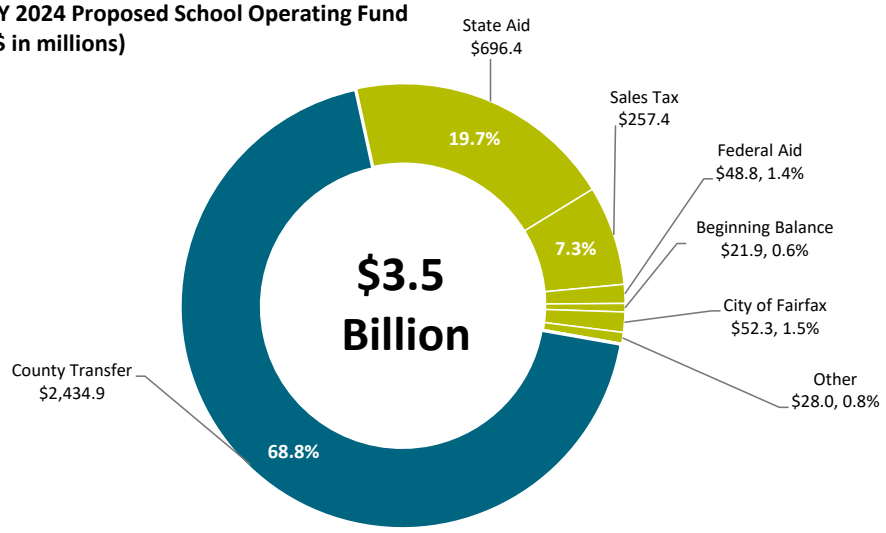
The FY 2024 projected revenue for the School Operating Fund totals $3.5 billion. This represents a net increase of $271.4 million, or 8.3 percent, over the FY 2023 Approved Budget and a net decrease of $205.0 million, or 5.5 percent, from the FY 2023 Revised Budget. As compared to the FY 2023 Approved Budget, the increase is due to additional state funding of $84.1 million based on the Governor's Introduced Budget released on December 15, 2022; FCPS' request for a $159.6 million, or 7.0 percent, increase in the Fairfax County General Fund transfer; a projected increase of $3.2 million in out-of-county tuition; $1.0 million for tuition revenue from the City of Fairfax; and $1.6 million in IDEA and Carl D. Perkins federal grant funding.

The FY 2024 School Operating Fund revenue budget totals $3.5 billion, an increase of $249.6 million, or 7.6 percent, over the FY 2023 Approved Budget.

As compared to the FY 2023 Revised Budget, the FY 2024 Proposed Budget reflects a decrease of $205.0 million, or 5.5 percent, due to adjustments included in the FY 2022 Final Budget Review approved by the School Board on September 1, 2022, and the FY 2023 Midyear Budget Review, as presented to the School Board on December 15, 2022. The FY 2023 Revised Budget contains funding set aside for the FY 2024 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 2023 Revised Budget also includes funding for the School Board Flexibility Reserve, the fuel contingency reserve, funding for strategic planning, and the reappropriation of one-time federal ESSER II and ESSER III funds.

The following chart shows FCPS' sources of revenue for the FY 2024 Proposed Budget.

Where it Comes From - Revenue*
FY 2024 Proposed School Operating Fund
($ in millions)



*Does not add due to rounding.

The primary source of FCPS' operating revenue comes from Fairfax County. FCPS relies on the Fairfax County General Fund transfer to provide 68.8 percent of FCPS' operating revenue for FY 2024. Local revenue, combined with funding from the State, accounts for 95.7 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

School Operating Fund Revenue

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

Accounts section. Since Fairfax County's LCI is higher than many other Virginia jurisdictions, the State provides only 26.9 percent (state aid and sales tax) of FCPS' funding. This is significantly less than the 47.4 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 2024 Proposed Budget beginning balance totals $21.9 million and represents 0.6 percent of FCPS' operating revenue. While a beginning balance 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 2023 Approved	FY 2023 Revised	FY 2024 Proposed	Change Approved to Proposed Amount	Change Approved to Proposed Percent	Change Revised to Proposed Amount	Change Revised to Proposed Percent
Beginning Balance							
Budgeted Beginning Balance	$ 21.9	$ 26.5	$ 21.9	$ -	0.0%	$ (4.7)	-17.6%
Commitments and Carryforward	-	167.6	-	-	0.0%	(167.6)	-100.0%
Identified Needs	-	69.1	-	-	0.0%	(69.1)	-100.0%
Reserves	-	31.9	-	-	0.0%	(31.9)	-100.0%
Subtotal Beginning Balance	**$ 21.9**	**$ 295.1**	**$ 21.9**	**$ -**	**0.0%**	**$ (273.2)**	**-92.6%**
County General Fund							
SOF Transfer	$ 2,275.3	$ 2,275.3	$ 2,434.9	$ 159.6	7.0%	$ 159.6	7.0%
Revenue							
State Aid	$ 621.4	$ 647.1	$ 696.4	$ 75.0	12.1%	$ 49.3	7.6%
Sales Tax	248.3	247.9	257.4	9.1	3.7%	9.5	3.8%
Federal Aid	47.2	203.2	48.8	1.6	3.4%	(154.4)	-76.0%
City of Fairfax	51.2	51.2	52.3	1.0	2.0%	1.0	2.0%
Other	24.8	24.8	28.0	3.2	12.8%	3.2	12.8%
Subtotal Revenue	**$ 992.9**	**$ 1,174.3**	**$ 1,082.9**	**$ 89.9**	**9.1%**	**$ (91.4)**	**-7.8%**
Subtotal Revenue and Transfers	**$ 3,268.2**	**$ 3,449.6**	**$ 3,517.8**	**$ 249.6**	**7.6%**	**$ 68.2**	**2.0%**
Total School Operating Fund	**$ 3,290.1**	**$ 3,744.7**	**$ 3,539.7**	**$ 249.6**	**7.6%**	**$ (205.0)**	**-5.5%**

*Does not add due to rounding.

FCPS Percentage of County General Fund Disbursements*

- FY 2019 Actual 52.4%
- FY 2020 Actual 52.5%
- FY 2021 Actual 51.6%
- FY 2022 Actual 50.9%
- FY 2023 Adopted 52.6%
- FY 2023 Revised 48.3%

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

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 2024 from funding set-aside at the FY 2022 Final Budget Review. The FY 2024 beginning balance is unchanged from the FY 2023 Approved Budget and reflects a decrease of $4.7 million, or 17.6 percent, from the FY 2023 Revised Budget. The FY 2024 beginning balance provides 0.6 percent of FCPS' operating budget.

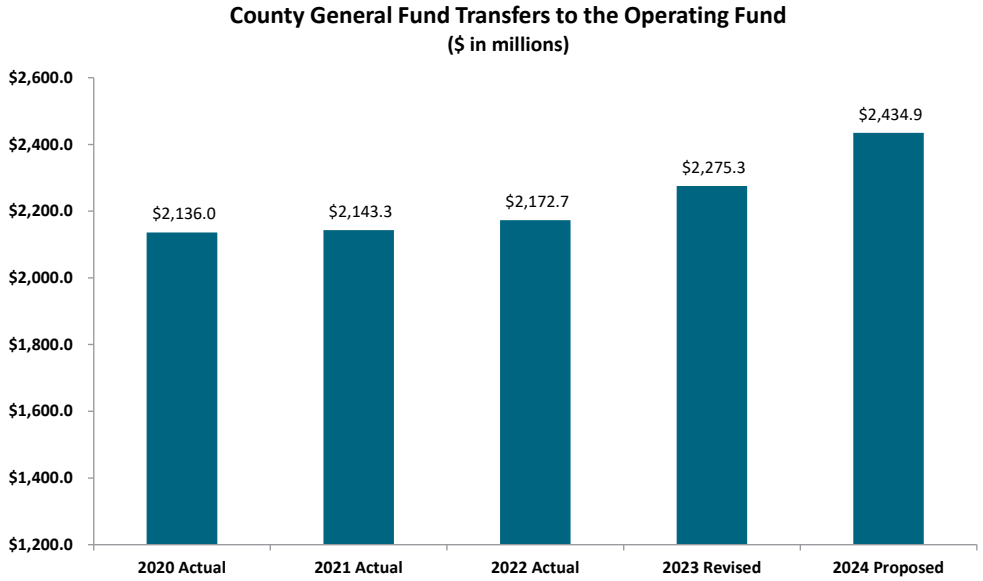
County General Fund — $2.4 billion

FCPS receives the majority of its funding from local funds in the form of a transfer from the Fairfax County government. The FY 2024 Proposed Budget includes a county transfer request of $2.4 billion, which is an increase of $159.6 million, or 7.0 percent, over the FY 2023 county transfer. The proposed transfer from the County represents 68.8 percent of FCPS' projected operating revenue for FY 2024. The requested increase includes funding to provide a step increase for all eligible employees, a 3.0 percent market scale adjustment for all employees, matching funds

for a 1.0 percent retention bonus included in the Governor's introduced budget, and comprehensive health coverage for employees. FCPS does not have taxing authority and must rely on the County Board of Supervisors for funding.

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 2023 Adopted Budget. However, this funding does not fully cover the needs of FCPS. 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. The County forecasted revenue growth of 3.8 percent for FY 2024. However, this increase does not cover the needs of FCPS. The following chart shows Fairfax County General Fund transfers to FCPS since FY 2020.



As depicted in the following chart, FCPS' state funding of 26.9 percent is significantly less than the 47.4 percent received on average by other Virginia school divisions. At 68.8 percent, FCPS' projected revenue from the County is much higher than what other school divisions receive on average from local sources.

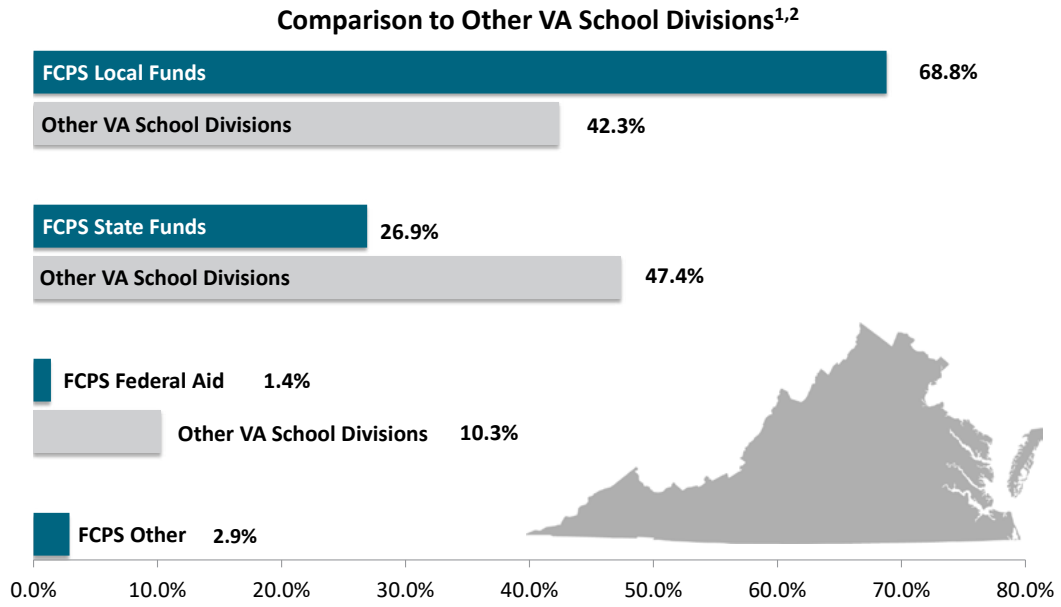
When compared to other Virginia jurisdictions, FCPS must fund a significantly larger portion of its budget with local funding.

Real Estate Tax Rate

Fiscal Year	Tax Rate per $100
FY 2019	$1.150
FY 2020	$1.150
FY 2021	$1.150
FY 2022	$1.140
FY 2023	$1.110

Source: FY 2023 Fairfax County Adopted Budget Plan

School Operating Fund Revenue



[1]Other VA school divisions reflect FY 2020-2021 State Annual Report data.
[2]Does not add due to rounding.

State Aid ($ in millions)	
• SOQ/Equalized	$529.7
• Incentive	119.6
• Lottery Funded	46.0
• Categorical	0.3
• Other	0.8
Total	**$696.4**

SOQ/ Equalized Accounts* ($ in millions)	
• Basic Aid	$357.4
• Textbooks	7.9
• Vocational Education	3.0
• Gifted Education	3.6
• Special Education	56.7
• Prevention, Intervention, and Remediation	7.0
• ESOL	21.2
• VRS Retirement	49.9
• Social Security	21.4
• State Group Life	1.5
Total	**$529.7**

*Does not add due to rounding.

State Aid $696.4 million

FCPS receives 19.7 percent of funding through state aid. The FY 2024 Proposed Budget includes projected state aid totaling $696.4 million, which is an increase of $75.0 million, or 12.1 percent, over the FY 2023 Approved Budget and $49.3 million, or 7.6 percent, over the FY 2023 Revised Budget. The increase is due to technical updates to direct aid programs, the State's share of a 5.0 percent compensation supplement for SOQ-funded instructional and support personnel, the State's share of a retention bonus for SOQ-funded instructional and support personnel, expansion of the reading specialist staffing ratio to include grades K-5 (previously K-3), and a full year of hold harmless funding for the elimination of the grocery tax.

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

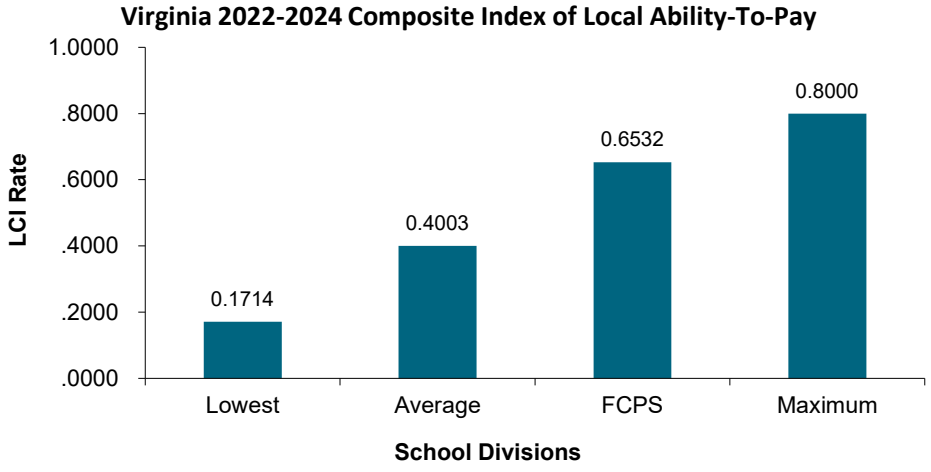
The SOQ mandate the minimum standards that all public schools in Virginia must meet. Standards are set by the Virginia Board of Education and are subject to revision only by the General Assembly. The Virginia Constitution gives the General Assembly the responsibility to determine the manner in which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

Projected SOQ funding for FY 2024 totals $529.7 million, an increase of $20.0 million, or 3.9 percent, over the FY 2023 Approved Budget and $9.7 million, or 1.9 percent, over the FY 2023 Revised Budget. 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 2024 is estimated to be $357.4 million. In addition to Basic Aid, smaller amounts of SOQ funding totaling $172.3 million are 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.

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 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 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 $3,106 per pupil in state aid for FY 2021, while the state average per-pupil allocation was $4,858.

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



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

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	$15.7
• Compensation Supplement	51.3
• Grocery Sales Tax Hold Harmless	36.7
• Governor's School	4.7
• At Risk Incentive	6.5
• Retention Bonus	4.3
• Early Reading Initiative	0.4
Total	**$119.6**

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 2024, state funding from incentive accounts totals $119.6 million, which is an increase of $55.4 million, or 86.2 percent, over the FY 2023 Approved Budget and $38.6 million, or 47.7 percent, over the FY 2023 Revised Budget. The FY 2024 Proposed Budget includes the State's share of a 5.0 percent compensation supplement for SOQ-funded instructional and support positions, the state share of a 1.0 percent retention bonus for SOQ-funded instructional and support positions for eligible staff employed in FY 2023 and remaining employed by the same school division in FY 2024, and the full year of 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 $4.7 million for the academic year governor's school (Thomas Jefferson High School for Science and Technology), $51.3 million for a compensation supplement, $15.7 million in rebenchmarking hold harmless funding, $36.7 million in hold harmless funding for the elimination of the grocery sales tax, $6.5 million for at-risk funding, $4.3 million for a 1.0 percent retention bonus, and $0.4 million for an early reading initiative. 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. Payments for at-risk funding require localities to match these funds based on their LCI. The following chart illustrates the State's use of one-time funding allocations to school divisions since FY 2012.

Limited Term Incentive Funding[1]
($ 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[2]	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[3]
	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[4]
2023[5]	22.4	State's share of incentive funding towards FCPS providing a minimum average of 5.0 percent salary increase for FCPS employees effective August 1, 2022
	15.6	Rebenchmarking Hold Harmless
	14.8	Sales Tax Hold Harmless
2024	51.3	State's share of incentive funding towards FCPS providing a minimum average of 5.0 percent salary increase for FCPS employees effective July 1, 2023[6]
	15.7	Rebenchmarking Hold Harmless
	36.7	Sales Tax Hold Harmless
	4.3	State's share of a 1.0 percent retention bonus for employees who worked in FY 2023 and remain employed in FY 2024
TOTAL	**$ 244.9**	

[1]Does not add due to rounding.

[2]Original funding of $4.4 million was eliminated due to a State budget shortfall.

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

[4]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 for instructional and support personnel.

[5]The FY 2023 Approved Budget was adopted prior to the General Assembly adopting the 2022-2024 biennium budget. Updates to the budget were recognized at the FY 2022 Final Budget Review.

[6]Payment includes the state's share of a 5.0 percent compensation supplement in both the first and second year of the biennium, the funding for the second year alone is $28.7 million.

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 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 2024, FCPS is projected to receive lottery-funded programs totaling $46.0 million, which is a decrease of $0.4 million, or 0.9 percent, from the FY 2023 Approved Budget and an increase of $0.9 million, or 2.0 percent, over the FY 2023 Revised Budget. The Revised Budget includes the General Assembly's adoption of the state biennial budget on June 22, 2022 which removed the expansion of the early reading intervention program and redirected funding to support the Virginia Literacy Act through a new staffing ratio of 1 reading specialist per 550 students in K-3 which is accounted for in the SOQ accounts. Lottery-funded accounts include supplemental per-pupil allocations, At Risk, K-3 class size reduction, special education regional tuition, early 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.

Lottery-Funded Accounts*
($ in millions)

• K-3 Class Size Reduction	$6.2
• Early Reading Intervention	4.8
• At Risk	4.5
• Foster Care	0.4
• SOL Algebra Readiness	0.9
• Career and Technical	0.5
• Special Education-Regional Tuition	4.6
• Supplemental Lottery PPA	24.0
Total	**$46.0**

*Does not add due to rounding.

School Operating Fund Revenue

Categorical Accounts ($ in millions)	
• Homebound	$0.3
Total	**$0.3**

Other State Aid* ($ in millions)	
• NBCT	$0.6
• Career and Technical Education (CTE)	0.1
Total	**$0.8**

*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.

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 divisions to offer 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 $0.3 million for FY 2024, which is an increase of $77,704, or 32.3 percent, over both the FY 2023 Approved and Revised Budgets.

Other State Aid and Grants

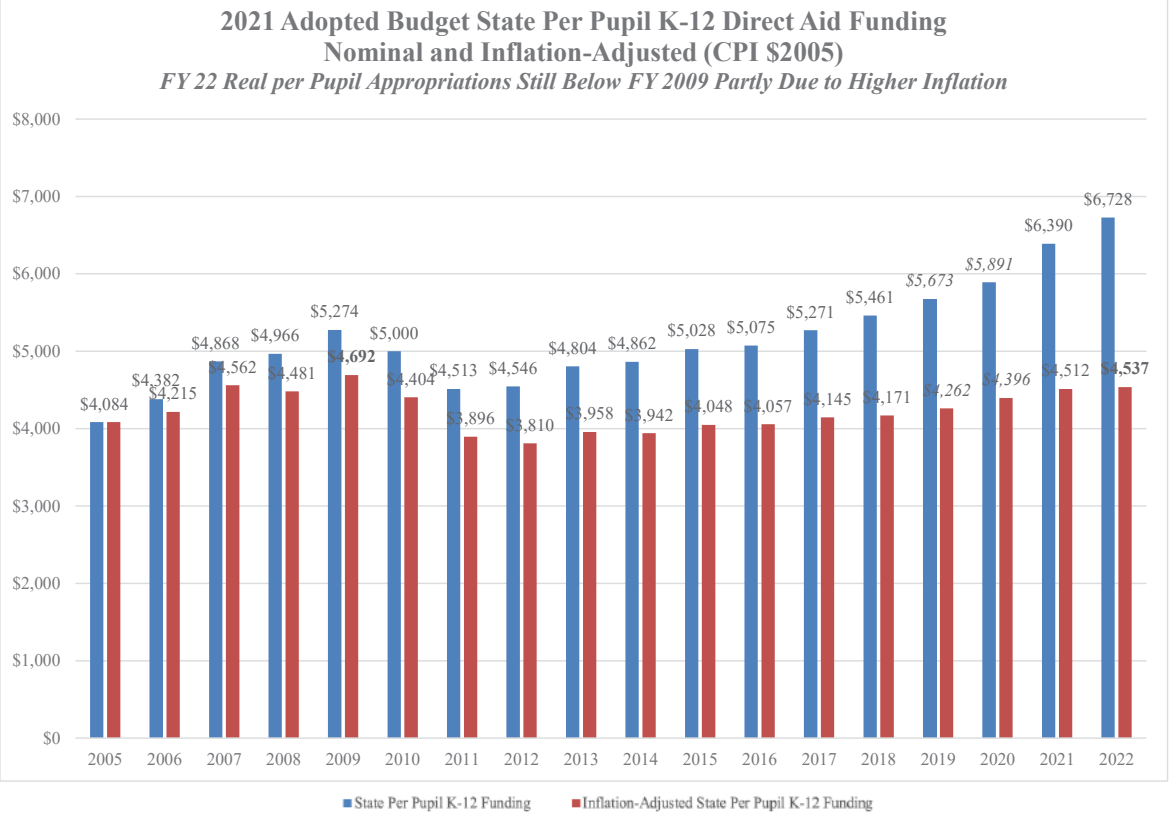
Other sources of state revenue include funding for state pass-through payments for the National Board Certified Teachers (NBCT) stipends and the Career and Technical Education (CTE) equipment grant. The FY 2024 Proposed Budget includes $0.8 million in funding for these accounts which remains unchanged from both the FY 2023 Approved and Revised Budgets.

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 the ability of local school divisions 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 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 impedes the progress of 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.



Source: Virginia DOE - https://www.doe.virginia.gov/school_finance/budget/calc_tools/index.shtml

In 2008, the Virginia General Assembly (GA) began implementing certain policy changes that reduce state support for education. These policy changes include eliminating several rebenchmarking formula components and continued use of limited-term funding strategies. 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 these services has not decreased, resulting in a greater share of the costs shifting to 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 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

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

Programs Funded by State Revenue Sources		
SOQ Programs	**FY 2008**	**FY 2024**
Basic Aid	•	•
Textbooks	•	•
Vocational Education	•	•
Gifted Education	•	•
Special Education	•	•
Prevention, Intervention, Remediation	•	•
State Retirement	•	•
Social Security	•	•
Group Life	•	•
ESOL	•	•
School Facilities		
Lottery for Construction and Operations	•	Eliminated
Incentive Programs		
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		•
Retention Bonus		•
Categorical Programs		
Foster Care	•	Moved to Lottery
Homebound	•	•
GED Program	•	Not Applicable
Career and Technical Education	•	Moved to Lottery
Lottery-Funded Programs		
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 $257.4 million

The FY 2024 Proposed Budget includes projected sales tax revenue of $257.4 million which is an increase of $9.1 million, or 3.7 percent, over the FY 2023 Approved Budget and $9.5 million, or 3.8 percent, over the FY 2023 Revised Budget. 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 share of SOQ funding.

The State distributes sales tax revenue monthly to school divisions from 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 annual Weldon Cooper population estimates. The FY 2024 estimated sales tax revenue distribution is based on the latest estimates of school-age population as of July 1, 2021, in which FCPS accounts for 14.17 percent of the statewide school-age population.

Federal Aid $48.8 million

The FY 2024 Proposed Budget includes a federal aid projection totaling $48.8 million, which reflects an increase of $1.6 million, or 3.4 percent, over the FY 2023 Approved Budget and a decrease of $154.4 million, or 76.0 percent, from the FY 2023 Revised Budget. The increase over the FY 2023 Approved Budget is due to the adjustments for the Carl D. Perkins and IDEA grant awards. The FY 2023 Revised Budget includes adjustments made at the FY 2022 Final Budget Review for unspent multiyear federal grant awards, one-time ESSER I, ESSER II, and ESSER III funding, and one-time ARP IDEA funds. Federal funds are provided through the Impact Aid program, as well as for specific purposes, such as special education and telecommunication programs. The federal government budgets federal programs 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 is the majority of FCPS' federal aid. The FY 2024 Proposed Budget includes projected Federal IDEA funding of $39.4 million for FY 2024, which reflects an increase of $1.6 million, or 4.1 percent, over the FY 2023 Approved Budget and a decrease of $9.7 million, or 19.8 percent, from the FY 2023 Revised Budget. The FY 2023 Revised Budget includes unspent multiyear federal grant awards. The federal government has committed to covering 40 percent of the excess costs of education for students with special needs, which are reimbursed monthly for special education through IDEA funding. However, for FY 2024, IDEA funding only represents approximately 9.9 percent of FCPS' excess costs for special education, leaving a deficit to be funded through other sources.

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

Federal funds are also allocated to support special education and related services for children with disabilities between the ages of three and five through the IDEA Preschool, Section 619 Program. FCPS is projected to receive $0.9 million in preschool funding for FY 2024, which is an increase of $51,621, or 6.1 percent, over the FY 2023 Approved Budget and a decrease of $0.7 million, or 42.7 percent, from the FY 2023 Revised Budget. The revised budget includes unspent funds from the prior year that are carried over.

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 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

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

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 2024 which is unchanged from both the FY 2023 Approved and Revised Budgets. 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 projected for FY 2024 is $2.0 million, which is unchanged from both the FY 2023 Approved and Revised Budgets.

Miscellaneous

Miscellaneous federal revenue of $2.8 million reflects an increase of $18,740, or 0.7 percent, over the FY 2023 Approved Budget, and remains unchanged from the FY 2023 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 ESSA funding is accounted for in the Grants and Self-Supporting Programs Fund.

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 $38.4 million in Title I, Title II, Title III, and Title IV funding for FY 2024. This estimate is based on FY 2023 awards. Actual awards will not be known until the first quarter of the upcoming fiscal year.

City of Fairfax Tuition — $52.3 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 $52.3 million in tuition revenue from the City of Fairfax to provide educational services for city students in FY 2024. This is an increase of $1.0 million, or 2.0 percent, over the FY 2023 Approved and Revised Budgets. The increase is primarily due to increases in FCPS' operational costs. The City of Fairfax's projected average daily membership (ADM) for FY 2024 is 2,900.

Tuition, Fees, and Other ($ in millions)	
• Tuition and Fees	$14.1
• Miscellaneous Revenue	9.3
• Use of Money and Property	3.7
• County Cable Communications	0.9
Total	**$28.0**

Tuition, Fees, and Other Revenue — $28.0 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 $28.0 million for FY 2024 which is an increase of $3.2 million, or 12.8 percent, over both the FY 2023 Approved and Revised Budgets based on recent TJHSST tuition trends.

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

Expenditure Overview

The FY 2024 Proposed Budget expenditures in the School Operating Fund total $3.5 billion, which represents an increase of $249.6 million, or 7.6 percent, over the FY 2023 Approved Budget and a decrease of $183.1 million, or 4.9 percent, from the FY 2023 Revised Budget. The FY 2023 Revised Budget includes adjustments made at the FY 2022 Final Budget Review, approved by the School Board on September 1, 2022, and at the FY 2023 Midyear Budget Review, presented to the School Board on December 15, 2022.

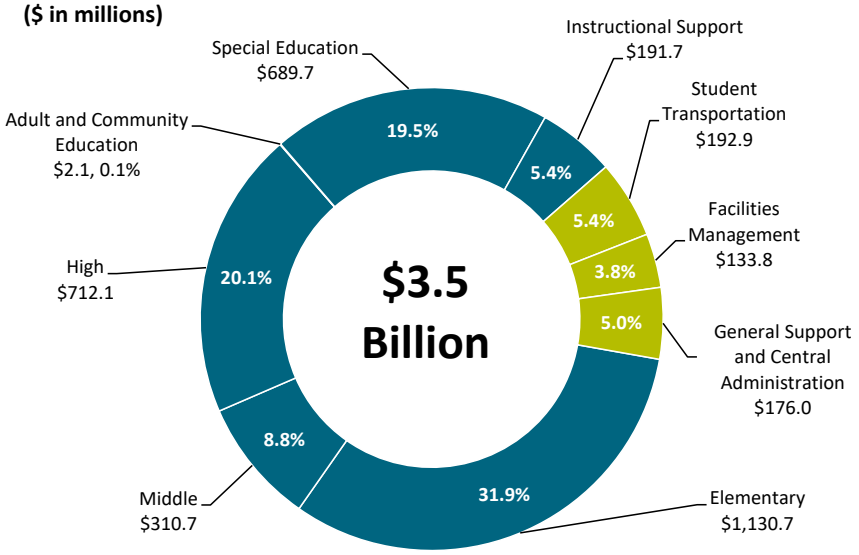
Funding instruction is FCPS' highest priority.

Expenditure Budget by Program

Funding instruction is FCPS' highest priority. The importance FCPS places on instructional programs is illustrated by the fact that nearly 86 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 2024 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 2024 Proposed School Operating Fund
($ in millions)



School Operating Fund Expenditures

The FY 2024 Proposed Budget funds a total of 25,175.4 positions in the School Operating Fund.

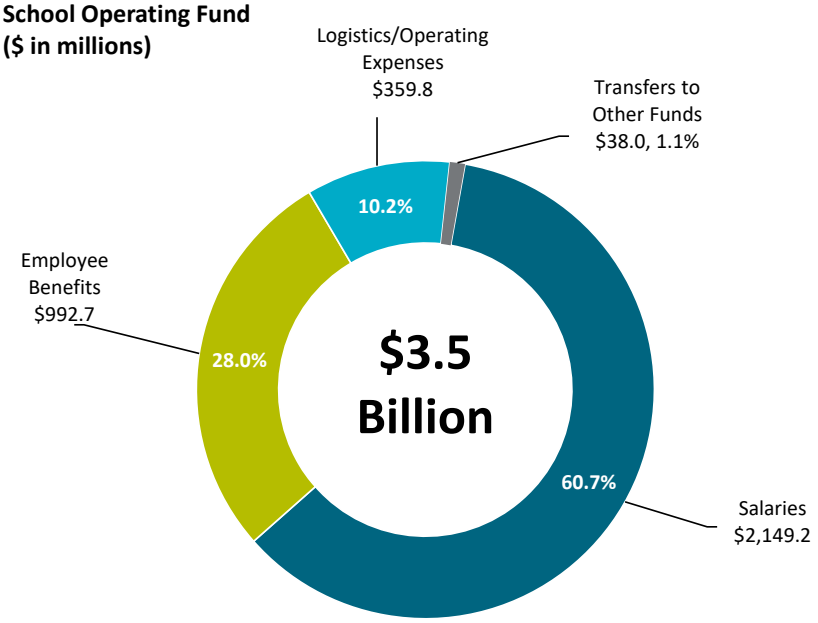
Expenditures by Category

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 88.8 percent of the budget is allocated to employee compensation. The FY 2024 Proposed Budget funds a total of 25,175.4 positions in the School Operating Fund. Of these positions, 92.5 percent are school-based, and 62.6 percent are school-based teacher scale positions. The following chart shows the composition of expenditures by category.

Where it Goes - Expenditures by Category

FY 2024 Proposed
School Operating Fund
($ in millions)



Expenditures by Category

The chart below illustrates total expenditures by category.

Expenditure Budget Comparison*
($ in millions)

	FY 2023 Approved	FY 2023 Revised	FY 2024 Proposed	Change Approved to Proposed Amount	Change Approved to Proposed Percent	Change Revised to Proposed Amount	Change Revised to Proposed Percent
Salaries							
Regular Salaries	$ 1,832.4	$ 1,866.7	$ 1,948.1	$ 115.7	6.3%	$ 81.4	4.4%
Hourly Salaries-Contracted	87.7	93.1	92.6	4.8	5.5%	(0.6)	-0.6%
Hourly Salaries-Noncontracted	69.4	101.2	69.9	0.5	0.7%	(31.3)	-31.0%
Salary Supplements	21.6	60.6	44.9	23.3	108.0%	(15.7)	-25.9%
Reimbursable Salaries	(6.3)	(6.3)	(6.3)	(0.0)	0.1%	(0.0)	0.4%
Subtotal Salaries	**$ 2,004.8**	**$ 2,115.3**	**$ 2,149.2**	**$ 144.3**	**7.2%**	**$ 33.8**	**1.6%**
Employee Benefits							
Retirement	$ 489.4	$ 493.7	$ 523.3	$ 33.9	6.9%	$ 29.6	6.0%
Social Security	157.2	161.3	168.8	11.6	7.4%	7.5	4.7%
Life Insurance	19.4	19.5	19.8	0.4	2.2%	0.3	1.5%
Health Insurance	275.3	277.1	285.3	10.0	3.6%	8.3	3.0%
Workers' Compensation & Other Benefits	11.3	12.0	11.3	0.1	0.6%	(0.7)	-5.6%
Employee Benefits Lapse	(14.8)	(14.8)	(15.8)	(1.0)	7.0%	(1.0)	7.0%
Subtotal Employee Benefits	**$ 937.6**	**$ 948.8**	**$ 992.7**	**$ 55.1**	**5.9%**	**$ 43.9**	**4.6%**
Subtotal Compensation	**$ 2,942.5**	**$ 3,064.1**	**$ 3,141.9**	**$ 199.4**	**6.8%**	**$ 77.8**	**2.5%**
Logistics							
Materials and Supplies	$ 103.0	$ 187.6	$ 121.7	$ 18.7	18.2%	$ (65.9)	-35.1%
Utilities	50.9	54.8	58.5	7.6	14.9%	3.6	6.6%
Other Operating Expenses	2.4	112.4	10.1	7.7	315.7%	(102.3)	-91.0%
Privatized Services	87.5	162.4	89.7	2.2	2.5%	(72.7)	-44.7%
County Services	32.1	36.5	32.2	0.1	0.2%	(4.3)	-11.7%
Capital Outlay	30.8	45.0	39.3	8.5	27.6%	(5.7)	-12.7%
Other Funds	6.3	6.3	8.3	2.0	31.8%	2.0	31.8%
Subtotal Logistics	**$ 313.1**	**$ 605.1**	**$ 359.8**	**$ 46.8**	**14.9%**	**$ (245.3)**	**-40.5%**
Transfers Out	**$ 34.6**	**$ 53.6**	**$ 38.0**	**$ 3.4**	**9.8%**	**$ (15.6)**	**-29.1%**
TOTAL	**$ 3,290.1**	**$ 3,722.8**	**$ 3,539.7**	**$ 249.6**	**7.6%**	**$ (183.1)**	**-4.9%**

*Does not add due to rounding.

Compensation $3.1 billion

The majority of the budget, 88.8 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 2024 compensation portion of the budget totals $3.1 billion, which represents a $199.4 million, or 6.8 percent, increase over the FY 2023 Approved Budget and a $77.8 million, or 2.5 percent, increase over the FY 2023 Revised Budget.

The FY 2024 Proposed Budget includes a step increase for all eligible employees, a 3.0 percent market scale adjustment for all employees, funding to extend all salary scales by one step, a 1.0 percent retention bonus, rate changes for retirement and health, 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.

Salary History Details		
Fiscal Year	**Step Increases**	**Other Salary Adjustments**
FY 2013	No	• 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%. • New step 1 added to the teacher and IA scales.
FY 2014	No	• 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. • New step 1 added to the teacher and IA scales. • 5.35% increase in LT salaries; of that, 2.10% related to having LT members pay for health insurance.
FY 2015	Yes	• Step delay until November 1 for teachers and IAs; step for unified scale employees delayed 4 months. • Bonus of $500 for teachers on step 4 and $250 for IAs on step 4 after step 4 was eliminated from both scales.
FY 2016	Yes	• 0.62% MSA.
FY 2017	Yes	• 1.0% MSA and a $40 million investment to enhance the teacher salary scales.
FY 2018	Yes	• $26.6 million investment to further enhance the teacher salary scales. • 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. • Classroom Instructional Support (CIS) Scale created. IAs and PHTAs whose salaries are above the new maximum salaries are grandfathered at current pay rate. • One-year step increase for employees grandfathered at FY 2017 salary as a result of new teacher and CIS scales. • 1.0% bonus for employees who did not otherwise receive a monetary increase. • New transportation attendant and H scale created for hourly contracted employees.
FY 2019	Yes	• 1.0% MSA for non-teacher scales and a $53.1 million investment to further enhance the teacher salary scales. • New School Based Administrator (SBA) scale and 3 new schedules to replace the unified scale. • Step increase for employees grandfathered as a result of the new teacher and CIS salary scales. • 1.0% bonus for grandfathered CIS scale and teacher scale employees who did not receive at least a 1.0% salary increase. • Living wage increase to $14.50.
FY 2020	Yes	• 1.0% MSA for non-teacher scales and a $55.2 million final investment to the teacher salary scales. • 1.0% MSA for teachers and CIS employees at the maximum step of their respective pay lanes. • First year of a three-year plan to bring IA and PHTA salaries to 50 percent of the BA salaries on the teacher scale. • Living wage increase to $15.50.
FY 2021	No	• Second year of a three-year plan to bring IA and PHTA salaries to 50 percent of the BA salaries on the teacher scale.
FY 2022	No	• 2.0% compensation increase for all employees. • Bring all elementary principal and assistant principal (AP) pay to middle school pay. • Final year of a three-year plan to bring IA and PHTA salaries to 50% of the BA salaries on the teacher scale. • 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 Approved Budget. • Substitute pay rate increase to $14.79 for non-retiree teacher subs, $20.91 for retiree teacher subs, $13.95 for IA and PHTA, and $12.89 for PHA subs. Recurring cost picked up in FY 2023 Approved Budget. • Living wage increase to $15.81. • Bonus of $1,000 for all contracted employees and $500 for all hourly employees.
FY 2023	Yes	• 4.0% MSA. • Living wage increase to $16.44 with 4% MSA. • Salary scale extension to add one additional step to each scale. • Family Liaison Pay Plan enhancement with a step 1 starting salary rate of $20.95 per hour and a midpoint rate of $28.96 per hour. The enhanced scale brings family liaisons to 100 percent of the market midpoint. • Transportation Pay Plan redesign with a new salary scale that establishes a premium rate by setting the midpoint at 105 percent of market. • Bonus of $1,000 for all contracted employees and $500 for temporary hourly employees based on a minimum threshold.
FY 2024	Yes	• 3.0% MSA. • Living wage increase to $16.93 with 3% MSA. • Salary scale extension to add one additional step to each scale. • 1% retention bonus.

Regular Salaries $1.9 billion

Position salary accounts total $1.9 billion for 25,175.4 full-time equivalent salaried employees, which represents an increase of $115.7 million, or 6.3 percent, over the FY 2023 Approved Budget. The increase over the approved budget is primarily due to a 3.0 percent market scale adjustment for all employees; a step increase for eligible employees; an additional step added to all the salary scales; a 1.0 percent retention bonus; funding to extend the contract of a 1.0 school counselor at each high school; positions to address enrollment and student needs; a dedicated family liaison at each

of the 42 Title I schools; a family engagement region representative in each of the five regions; and new positions included for initiatives such as the Joint Environment Task Force, advanced academics, Innovation Project at Lewis High School, cybersecurity, HCM Project, and school security officers.

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 2022 or FY 2023.

Salary Increase History

Year	Step[1]	MSA	Scale Implementation
FY 2013	none	1.25%	none
FY 2014[2]	none	2.00%	none
FY 2015[3]	2.50%	none	none
FY 2016	2.50%	0.62%	none
FY 2017[4]	2.50%	1.00%	none
FY 2018[5]	2.50%	none	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 (Teachers, Unified, SBA)	2.68%	4.00%	none
FY 2023 (Transportation)	2.68%	4.00%	2.00%
FY 2023 (Family Liaison)	2.68%	4.00%	22.04%
FY 2024	2.22%	3.00%	none

[1]Average for all eligible employees (FY 2010-FY 2018). Beginning in FY 2019, step represents the average increase for all employees.

[2]Effective January 1, 2014.

[3]Delayed to November for most employees.

[4]Not included above is funding of $40.0 million as an initial investment to enhance the teacher salary scales.

[5]Not included above is funding of $26.6 million for teacher salary scale enhancements.

The FY 2024 Proposed Budget for regular salaries represents an increase of $81.4 million, or 4.4 percent, over the FY 2023 Revised Budget. The FY 2023 Revised Budget includes one-time funding for staffing reserve positions allocated at the FY 2022 Final Budget Review and FY 2023 Midyear Review as well as temporary position reallocations completed in FY 2023 that are not included in the FY 2024 salary base. Based on the annual review of the reallocation of funding for positions process, a net of 7.0 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 2024 budget also

Starting Teacher Salaries FY 2023

Division	
Loudoun	$55,889
Falls Church City	$53,944
Prince William	$53,570
Fairfax	**$53,313**
Arlington	$53,280
Montgomery	$52,286
Manassas Park City	$52,135
Manassas City	$52,135
Alexandria City	$51,833

Step 1 with a Masters Degree FY 2023

Division	
Loudoun	$61,688
Arlington	$61,000
Falls Church City	$59,839
Prince William	$59,570
Alexandria City	$59,169
Fairfax	**$58,645**
Manassas City	$58,284
Manassas Park City	$58,135
Montgomery	$57,498

Maximum Teacher Salaries FY 2023

Division	
Prince William	$143,881
Alexandria City	$142,745
Arlington	$125,363
Manassas City	$123,239
Manassas Park City	$122,941
Falls Church City	$117,481
Montgomery	$114,963
Fairfax	**$112,290**
Loudoun	$111,089

Teacher Salary with Benefits Comparison (Salary of $65,000) FY 2023

Division	
Alexandria City	$104,084
Loudoun	$102,993
Fairfax	**$102,507**
Falls Church City	$100,568
Manassas City	$100,073
Prince William	$99,477
Arlington	$99,583
Manassas Park City	$94,505
Montgomery	$92,444

Source: FY 2023 WABE Guide

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.

includes base savings and anticipated savings from employee turnover and vacancy.

According to the FY 2023 Washington Area Boards of Education (WABE) Guide, which compares nine local school districts, FCPS ranks fourth in terms of starting teacher salaries with a beginning salary of $53,313. FCPS ranks sixth with a salary of $58,645 when comparing a teacher on step one with a master's degree. FCPS' maximum teacher salary is $112,290, which is eighth among WABE jurisdictions. As career teachers advance in FCPS, they tend to earn less relative to their peers in neighboring jurisdictions. However, when benefits are considered, FCPS compensation compares more favorably and ranks third with an annual employer cost of $102,507 based on a comparison of a teacher with an annual salary of $65,000.

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.

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 2024 compensation base savings is $36.4 million.

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.

In FY 2024, the total lapse budget is $65.0 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 2024, the savings resulting from turnover is budgeted at $29.3 million.

Vacancy: The FY 2024 budget also reflects $35.8 million in savings due to position vacancies anticipated throughout the year.

Hourly Salaries-Contracted $92.6 million

The budget for this category is $92.6 million, which represents a $4.8 million, or 5.5 percent, increase over the FY 2023 Approved Budget. This increase is due to a 3.0 percent market scale adjustment, a 1.0 percent retention bonus, and a step increase for eligible employees. The proposed budget represents a decrease of $0.6 million, or 0.6 percent, from the FY 2023 Revised Budget primarily due to the carryover of one-time federal stimulus grant funding offset by the market scale adjustment and step increase in FY 2024.

Hourly Salaries-Noncontracted $69.9 million

The budget for this category is $69.9 million, which represents a $0.5 million, or 0.7 percent, increase over the FY 2023 Approved Budget. The increase over the approved budget is primarily due to the 3.0 percent market scale adjustment. In addition, the FY 2024 Proposed Budget represents a $31.3 million, or 31.0 percent, decrease from the FY 2023 Revised Budget. The FY 2023 Revised Budget includes one-time federal stimulus grant funding and school carryforward of unexpended balances.

Salary Supplements $44.9 million

The budget for this category is $44.9 million, which represents a $23.3 million increase over the FY 2023 Approved Budget and a $15.7 million, or 25.9 percent, decrease from the FY 2023 Revised Budget. The increase over the approved budget is primarily due to elementary teacher leadership stipends, athletic stipends for after-school coordinators, and athletic coaching stipends for fall cross-country and spring outdoor track at each middle school, and a 3.0 percent market scale adjustment. The FY 2023 Revised Budget includes one-time funding for an employee bonus and a substitute recruitment incentive allocated at the FY 2022 Final Budget Review.

Reimbursable Salaries ($6.3 million)

The budget for this category reflects a net expenditure credit of $6.3 million. The FY 2024 Proposed Budget reflects a change of $3,702, or 0.1 percent, from the FY 2023 Approved Budget and a change of $24,539, or 0.4 percent, from the FY 2023 Revised Budget. The change from the revised is due to school carryforward of unexpended community use accounts included in the revised budget.

Employee Benefits $992.7 million

The FY 2024 Proposed Budget for employee benefits is $992.7 million and includes an offsetting budgeted benefits lapse of $15.8 million for projected turnover and vacancy savings. This represents an increase of $55.1 million, or 5.9 percent, over the FY 2023 Approved Budget and an increase of $43.9 million, or 4.6 percent, over the FY 2023 Revised Budget. Employee benefits represent 28.0 percent of the FY 2024 expenditure budget.

Employee Benefits ($ in millions)	
• Retirement	$523.3
• Social Security	$168.8
• Life Insurance	$19.8
• Health Insurance	$285.3
• Workers' Compensation and Other	$11.3
• EB Lapse	($15.8)
Total	**$992.7**

Retirement $523.3 million

The FY 2024 Proposed Budget for retirement is $523.3 million, which is an increase of $33.9 million, or 6.9 percent, over the FY 2023 Approved Budget and an increase of $29.6 million, or 6.0 percent, over the FY 2023 Revised Budget. Employer contribution rates are projected to remain unchanged for the Virginia Retirement System (VRS), to increase for the Fairfax County Employees' Retirement System (FCERS), and to decrease for the Educational Employees' Supplementary Retirement System of Fairfax County (ERFC). The increase in costs reflect the net impact of the rate changes and compensation adjustments, position growth, and turnover.

- **Virginia Retirement System (VRS)**
  The FY 2024 Proposed Budget for VRS is $307.2 million, which is an increase of $19.5 million, or 6.8 percent, over the FY 2023 Approved Budget and an increase of $16.2 million, or 5.6 percent, over the FY 2023 Revised Budget. The FY 2024 employer contribution rate is projected to remain unchanged at 16.62 percent. VRS retirement is a salary sensitive benefit; therefore, FY 2024 changes are due to the net effect of compensation adjustments, position adjustments, and turnover on the FY 2024 salary base.

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

- **VRS Retiree Health Care Credit (RHCC)**
  The FY 2024 Proposed Budget for VRS RHCC is $21.8 million, which is an increase of $0.9 million, or 4.2 percent, over the FY 2023 Approved Budget and an increase of $0.7 million, or 3.5 percent, over the FY 2023 Revised Budget. The employer contribution rate is projected to remain unchanged at 1.21 percent. VRS RHCC is a salary sensitive benefit; therefore, FY 2024 changes are due to the net effect of compensation adjustments, position adjustments, and turnover on the FY 2024 salary base.
- **Fairfax County Employees' Retirement System (FCERS)**
  The FY 2024 Proposed Budget for FCERS is $74.5 million, which is an increase of $9.4 million, or 14.5 percent, over the FY 2023 Approved and Revised Budgets. The FY 2024 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 increase from 28.88 percent to 30.07 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 2024 salary base as well as the rate change. While the majority of FCPS employees participate in VRS/ERFC retirement plans, over 5,300 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 2024 Proposed Budget for ERFC is $119.8 million, which is an increase of $4.1 million, or 3.6 percent, over the FY 2023 Approved Budget and an increase of $3.2 million, or 2.7 percent, over the FY 2023 Revised Budget. The ERFC employer contribution rate is projected to decrease from 6.70 percent to 6.48 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 2024 salary base. ERFC is an FCPS plan created to supplement VRS and provide benefit levels comparable to the county plan (FCERS).

FCPS offers two medical plans: Cigna OAP and Kaiser Permanente HMO (Health Maintenance Organization).

Health Insurance — $285.3 million

The FY 2024 Proposed Budget for health insurance is $285.3 million, which is an increase of $10.0 million, or 3.6 percent, over the FY 2023 Approved Budget and an increase of $8.3 million, or 3.0 percent, over the FY 2023 Revised Budget. Medical and dental plan rate changes occur on a calendar year basis, effective January 1 each year. In calendar year 2023, Cigna Open Access Plus (OAP) replaces the Aetna/Innovation Health and CareFirst BlueChoice Advantage medical plans which results in lower premiums for former Aetna participants and slightly higher premiums for former CareFirst participants. The FY 2024 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 2023.

FCPS offers two medical plans to eligible employees and retirees not yet eligible for Medicare: Cigna OAP 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. For CY 2023 only, to assist with the transition to the new Cigna plan, FCPS is covering a slightly higher share of the cost. FCPS contributes 70 percent of the 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 $168.8 million

The FY 2024 Proposed Budget for Social Security is $168.8 million, which is an increase of $11.6 million, or 7.4 percent, over the FY 2023 Approved Budget and an increase of $7.5 million, or 4.7 percent, over the FY 2023 Revised Budget. Social Security costs are budgeted for all salary-related expenditures because these costs are also incurred for employees that do not participate in FCPS' full employee benefits package. Social Security is a salary sensitive benefit; therefore, FY 2024 changes are due to the net effect of rate changes, compensation adjustments, position changes, and turnover on the FY 2024 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 wages subject to the Social Security tax rose from $147,000 to $160,200 effective January 1, 2023.

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

Life Insurance $19.8 million

The FY 2024 Proposed Budget for life insurance is $19.8 million, which is an increase of $0.4 million, or 2.2 percent, over the FY 2023 Approved Budget and an increase of $0.3 million, or 1.5 percent, over the FY 2023 Revised Budget. The VRS state life insurance contribution rate, which is set by the Virginia General Assembly, is projected to remain unchanged at 1.34 percent for FY 2024. The employer portion is 0.54 percent and the employee portion is 0.80 percent; however, FCPS pays 55.0 percent of the employees' contribution making FCPS' total contribution 0.98 percent. County basic life insurance premium rates are also expected to remain unchanged in FY 2024. Under the County's life insurance plan, active employees and retirees are priced separately. For active employees, the rate is $0.170 per $1,000 of coverage, and for retirees, the rate is $1.406 per $1,000 of coverage. Life insurance is a salary sensitive benefit.

Workers' Compensation and Other Benefits $11.3 million

The FY 2024 Proposed Budget for worker's compensation and other benefits totals $11.3 million, an increase of $68,290, or 0.6 percent, over the FY 2023 Approved Budget and a decrease of $0.7 million, or 5.6 percent, from the FY 2023 Revised Budget. Workers' compensation expenses make up most of the budget for this category at $10.8 million, an increase of $65,284, or 0.6 percent, over the FY 2023 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 an occupational illness. The budget for unemployment compensation of $0.5 million increased by $2,929, or 0.6 percent, over the FY 2023 Approved and Revised Budgets, and the long-term disability budget of $11,600 increased $76, or 0.7 percent, over the FY 2023 Approved and Revised Budgets. 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. The FY 2023 Revised Budget includes benefit adjustments related to the distribution of ESSER III funds to individual schools.

Employee Benefits Lapse ($15.8 million)

The FY 2024 Proposed Budget for employee benefits lapse reflects an expenditure savings totaling $15.8 million, which is a change of $1.0 million, or 7.0 percent, from the FY 2023 Approved Budget and Revised Budgets. This reflects the projected savings from turnover and vacancies.

Employee Benefits Summary

	FY 2023 Employer Contribution	FY 2023 Employee Contribution	FY 2024 Employer Contribution	FY 2024 Employee Contribution
Retirement Plans				
Educational Employees' Supplementary Retirement System of Fairfax County (ERFC)	6.70%	3.00%	6.48%	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%	30.07%	5.33%
Social Security	7.65%	7.65%	7.65%	7.65%
Medical Insurance [1]				
Family Plan	$19,907/year	$6,636/year	$16,776/year	$5,125/year
Individual Plan	$9,025/year	$1,593/year	$7,553/year	$1,230/year
Dental Insurance [2]				
Family Plan	$1,077/year	$462/year	$1,110/year	$476/year
Individual Plan	$447/year	$192/year	$460/year	$197/year
State Life Insurance (VSL)				
VSL (employer portion)	0.54%	0.00%	0.54%	0.00%
VSL (employee portion) [3]	0.44%	0.36%	0.44%	0.36%
VSL Total	0.98%	0.36%	0.98%	0.36%
County Basic Life Insurance (per $1000 of coverage) [4]				
Active Employees	$0.170	$0	$0.170	$0
Retirees (all groups)	$1.406	$0	$1.406	$0
Long-Term Disability (per $100 of salary) [5]	$0	$0.316	$0	$0.316

[1]Based on Aetna/Innovation Health medical plan for CY 2022 and Cigna OAP medical plan for CY 2023.

[2]Based on Aetna Dental (DPPO) Insurance for CY 2022 and CY 2023.

[3]FCPS pays 55.0 percent of the VSL employee portion.

[4]Based on FCPS Securian Financial (formerly Minnesota Life) Contract for CY 2019 and CY 2020.

[5]The cost of long-term disability (LTD) is paid entirely by the employee.

Logistics* ($ in millions)

• Materials and Supplies	$121.7
• Utilities	58.5
• Other Operating Expenditures	10.1
• Privatized Services	89.7
• County Services	32.2
• Capital Outlay	39.3
• Other Funds	8.3
Total	**$359.8**

*Does not add due to rounding.

Logistics $359.8 million

The FY 2024 budget for the logistics portion of the budget is $359.8 million, which represents a $46.8 million, or 14.9 percent, increase over the FY 2023 Approved Budget and a $245.3 million, or 40.5 percent, decrease from the FY 2023 Revised Budget. Logistics consists of the following major categories:

Materials and Supplies $121.7 million

The materials and supplies budget totals $121.7 million and represents an increase of $18.7 million, or 18.2 percent, over the FY 2023 Approved Budget and a decrease of $65.9 million, or 35.1 percent, from the FY 2023 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 2024:

- **Instructional Supplies:** The budget for FY 2024 is $17.1 million, an increase of $2.2 million, or 15.1 percent, over the FY 2023 Approved Budget and a decrease of $16.5 million, or 49.2 percent, from the FY 2023 Revised Budget. The increase over the FY 2023 Approved Budget is primarily due to enrollment adjustments, inflation, and middle school athletics offset by department budget realignments.

- **Textbooks:** The budget for FY 2024 is $45.9 million, an increase of $14.8 million, or 47.6 percent, over the FY 2023 Approved Budget and a decrease of $14.0 million, or 23.4 percent, from the FY 2023 Revised Budget. The increase over the FY 2024 Approved Budget is primarily due to the Early Access to Literacy Plan.
- **Other Noncapital Equipment:** The budget for FY 2024 is $12.9 million, an increase of $6,234 over the FY 2023 Approved Budget and a decrease of $5.4 million, or 29.6 percent, from the FY 2023 Revised Budget. The increase over the FY 2023 Approved Budget is due to investments in cybersecurity and middle school athletics offset by position trade conversions and department budget realignments.
- **Tests:** The budget for FY 2024 is $10.1 million, an increase of $75,000, or 0.7 percent, over the FY 2023 Approved Budget and a decrease of $1.4 million, or 12.5 percent, from the FY 2023 Revised Budget. The increase over the FY 2023 Approved Budget is primarily due to contractual increases for grade 10 and 11 students to take the PSAT and department budget realignments.
- **Maintenance Supplies:** The budget for FY 2024 is $7.9 million, a decrease of $0.2 million, or 2.5 percent, from the FY 2023 Approved Budget and a decrease of $3.1 million, or 28.6 percent, from the FY 2023 Revised Budget. The decrease from the FY 2023 Approved Budget is due to department budget realignments.
- **Inventory/Other Materials and Supplies:** The budget for FY 2024 is $27.9 million, an increase of $1.8 million, or 7.1 percent, over the FY 2023 Approved Budget and a decrease of $25.4 million, or 47.7 percent, from the FY 2023 Revised Budget. The increase over the FY 2023 Approved Budget is primarily due to inflation, department budget realignments, employee background checks, and contractual increases. 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	641	$24,031	$34,531
Middle	1,074	$40,264	$61,100
High	2,357	$91,970	$166,074

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

Utilities $58.5 million

The FY 2024 budget for utilities is $58.5 million, which represents an increase of $7.6 million, or 14.9 percent, over the FY 2023 Approved Budget and an increase of $3.6 million, or 6.6 percent, over the FY 2023 Revised Budget. This budget category includes the divisionwide use of electricity, fuel oil, natural gas, telecommunications, water, sewer, and refuse collection services.

Utilities ($ in millions)	
• Electricity	$37.5
• Telephones	9.9
• Water, Sewer, & Refuse	5.8
• Fuel Oil & Natural Gas	5.3
Total	**$58.5**

FCPS has had an active energy management program since 1978 and is continuously seeking ways to reduce energy use.

Striving for continued efficiencies, the Department of Facilities and Transportation Services continually 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 regularly 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 additional investments not included in the FY 2024 budget.

- The FY 2024 budget for electricity is $37.5 million, which represents a $7.5 million, or 24.9 percent, increase over the FY 2023 Approved Budget and a $2.8 million, or 8.0 percent, increase over the FY 2023 Revised Budget 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 2024 budget for telephone service is $9.9 million, which represents a $81,734, or 0.8 percent, increase over the FY 2023 Approved Budget and a $0.8 million, or 9.3 percent, increase over the FY 2023 Revised Budget. The increase over the FY 2024 Approved Budget is primarily due to department realignments. The FY 2023 Revised Budget includes FY 2022 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 2024 budget for fuel oil and natural gas is $5.3 million, which remains unchanged from the FY 2023 Approved and Revised Budgets.
- The FY 2024 budget for water, sewer, and refuse collection is $5.8 million, which remains unchanged from the FY 2023 Approved and is a decrease of $245 from the FY Revised Budget.

Energy conservation efforts have resulted in the Division earning the 2022 Environmental Protection Agency's (EPA) ENERGY STAR's Partner of the Year Sustained Excellence Award.

Energy Management

One of the primary goals of the Department of Facilities and Transportation Services is to reduce operating and other support costs that allow the School Board and the Superintendent to devote resources to FCPS' primary mission, instruction. The Energy Management Program is a part of this overall strategy.

Managing energy has historically been about providing comfort and lighting to classrooms and offices while containing costs. However, the need to control greenhouse gas emissions and other air pollutants resulting from energy use has become increasingly important as climate change and its potential ramifications have advanced.

In 2008, the Fairfax County School Board adopted Policy 8542 – Environmental Stewardship, a policy intended to prioritize the practices to be developed and implemented by staff members to address global climate change and to meet other important environmental initiatives. This policy also codifies FCPS' commitment to educate students and staff members in environmental stewardship responsibilities and to encourage them to use their critical thinking and communication skills to debate appropriate measures needed to be good environmental stewards.

In 2019, a Joint Environmental Task Force (JET) was formed by the Fairfax County Board of Supervisors and the Fairfax County School Board. The JET mission is to join the political and administrative capabilities of the County and the Division to proactively address climate change and environmental sustainability. In October 2020, the JET issued a final report outlining 28 recommendations that address energy use, transportation, waste management, recycling, and workforce development.

FCPS has initiated several programs to better align with the Division's environmental goals. These programs include but are not limited to:

- **Energy Conservation:** A behavior management program that began in 2014 and has saved FCPS more than $61 million in anticipated energy costs since its inception. These savings eliminate 258,644 metric tons of carbon dioxide emissions from the atmosphere and are equal to 53,884 passenger cars not being driven for more than a year or planting 6.6 million tree seedlings.
- **Get2Green:** An award-winning program that supports schools in student-driven environmental stewardship through the learning model and aligns this work with instructional best practices of project-based learning, STEAM, and the Global Classroom Project. Get2Green has become well integrated in FCPS, with almost all schools participating in one or more school-based environmental stewardship focus areas.
- **Solar Power Purchase Agreement (PPA):** As part of a joint county and school contract, FCPS will purchase solar generated electricity at no upfront cost to the Division. As part of each project-specific agreement, a selected PPA contractor will install and operate solar panels on school facilities. FCPS will purchase the electricity generated over a fixed term of 25-28 years.
- **Net Zero Energy:** FCPS worked with the architectural design firm Perkins Eastman to produce a study of net zero energy buildings. Their goal was to determine if current Capital Improvement Program (CIP) funding would allow FCPS to transition from energy efficient designs to net zero energy designs. The resulting report indicated that the life cycle costs make it worthwhile to invest in net zero energy despite a higher upfront cost. FCPS is committed to moving towards net zero buildings in future renovation and new construction projects.
- **Electric Vehicles:** FCPS officially launched its first fleet of electric school buses in 2021 as part of the JET commitment to providing carbon neutral student transportation by 2035. Electric school buses in FCPS benefit not only the Division and its community but the entire region.

Other Operating Expenditures $10.1 million

Major expenditures in this category include travel, staff training, employee awards, school initiatives, fees, contingencies, and work performed for others (WPFO). The FY 2024 budget for Other Operating Expenditures is $10.1 million, which represents a $7.7 million increase over the FY 2023 Approved Budget and a $102.3 million, or 91.0 percent, decrease from the FY 2023 Revised Budget. The increase over the FY 2023 Approved Budget is due to funding to support achievement gap closing strategies for all students, the recurring baseline increase in the IDEA Section 611 and IDEA 619 Preschool grants, funding for professional development in support of the Innovation Project at Lewis High School, and department realignments. Since actual grant awards for FY 2024 are unknown at this time, program estimates are based on FY 2023 awards. The FY 2023 Revised Budget includes one-time federal stimulus grant funding allocated primarily from ESSER III, as well as the appropriation of the School Board flexibility reserve, funding for strategic planning, fuel contingency, IDEA Section 611 and IDEA 619 Preschool grant increases received after the FY 2023 Approved Budget was adopted in May and recognized as part of the FY 2023 Midyear Budget Review, professional development in support of the Year 2 Lewis High School Innovation Project, year-end carryforward, outstanding encumbered obligations, and department realignments. Any unspent funds from the previous year's reserve are carried forward and are not budgeted at the proposed or approved budgets.

Privatized Services includes three major expenditure types: maintenance contracts, contracted services, and rental fees.

Privatized Services $89.7 million

The FY 2024 budget for privatized services is $89.7 million, which represents a $2.2 million, or 2.5 percent, increase over the FY 2023 Approved Budget and a $72.7 million, or 44.7 percent, decrease from the FY 2023 Revised Budget. Privatized services includes three major expenditure types: maintenance contracts, contracted services, and rental fees.

- **Maintenance Contracts:** The major expenditures included in maintenance service contracts are facility modifications, computer equipment services, and other service contracts. The FY 2024 budget for maintenance contracts is $37.4 million, which represents an increase of $46,426, or 0.1 percent, over the FY 2023 Approved Budget and a decrease of $16.5 million, or 30.6 percent, from the FY 2023 Revised Budget. The increase over the FY 2023 Approved Budget represents contractual increases offset by department realignments and reallocation of funding for a position conversion. The contractual increases are primarily related to various computer software and equipment, as well as facilities and transportation maintenance contracts, including the Kahula Software used to control and monitor capital projects; Maptnet Transportation software; the Lawson Human Resources (HR) application; Microsoft Enterprise Subscription Agreement; Schoology Integrated Learning Management System (ILMS); Crowdstrike cloud-based tools and software security; Synovia bus mobile data terminals (MDTs); annual maintenance, licensing, and software contract for CCTV, intrusion alarms, and door access systems; license, maintenance, and support services for an Oracle application used to track student performance in key areas; BlazeMeter testing application tool; Sandvine application used to provide management and control over internet bandwidth capacity; and Endpoint Synergy maintenance and product enhancement to support the FCPS Student Information System (SIS). The FY 2023 Revised Budget includes year-end carryforward offset by department realignments and outstanding encumbered obligations.
- **Contracted Services:** The major expenditures included in contracted services are other professional services, contracted student transportation, temporary buildings, and legal fees. The FY 2024 budget for contracted services is $43.6 million, which represents an increase of $8.1 million, or 22.7 percent, over the FY 2023 Approved Budget and a decrease of $49.8 million, or 53.3 percent, from the FY 2023 Revised Budget. The increase over the FY 2023 Approved Budget is due to department realignments, contractual increases primarily for maintenance of the employee intranet site, additional resources related to the independent educational evaluation, funding for the new Human Capital Management (HCM) software application, employee background checks, enhanced IT cybersecurity capability, the Special Education Compensatory Services Fund, and the FCPS Lighthouse School initiative offset by the reallocation of funding for position conversions. The FY 2023 Revised Budget also includes year-end carryforward, outstanding encumbered obligations, and one-time funding allocated at the FY 2022 Final Budget Review to engage with an external third party to conduct a holistic review of safety and security protocols and procedures in all FCPS buildings, as well as funding to update the 2020 study on the fiscal and operational requirements needed to create healthy start times for middle school students offset by department realignments. The FY 2024 budget also includes $2.1 million for temporary buildings. As of June 2022, FCPS has 550 instructional trailer classrooms with the potential to house approximately 15,400 students.
- **Rental Fees:** The major expenditures for rental fees include copier rentals, the tax portion of real estate leases, and musical instrument rentals. The FY 2024 budget for rental fees is $8.7 million, which represents a decrease of $5.9 million, or 40.3 percent, from the FY 2023 Approved Budget and a decrease of

$6.4 million, or 42.2 percent, from the FY 2023 Revised Budget primarily due to the realignment of building leases and rental fees from privatized services to capital outlay and leases that comply with the Government Accounting Standards Board (GASB) Statement No. 87. The objective of GASB No. 87 is to improve accounting and financial reporting for leases by governments. Any maintenance and operations costs, as well as the tax portion of real estate leases will continue to be included under rental fees. The decrease from the FY 2023 Revised Budget is also offset by outstanding encumbered obligations.

County Services $32.2 million

Major expenditures in this category include vehicle services such as vehicle fuel, labor, and vehicle parts, and computer center charges. The FY 2024 budget for county services is $32.2 million, which represents an increase of $69,627, or 0.2 percent, over the FY 2023 Approved Budget, and a decrease of $4.3 million, or 11.7 percent, from the FY 2023 Revised Budget. The increase over the FY 2023 Approved Budget is due to cost increases associated with labor charges for the maintenance of divisionwide buses and vehicles offset by a department realignment. The FY 2023 Revised Budget includes one-time funding of $5.0 million provided as part of the FY 2022 Final Budget Review to address the impact of inflation that has resulted in rising costs for diesel fuel and unleaded gasoline offset by expenditure realignments related to federal stimulus funding and year-end carryforward. 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 unchanged at $1.87 per gallon based on projected consumption in FY 2024.

Capital Outlay $39.3 million

Expenditures in this category include replacement vehicles and buses, computers, software, equipment, real estate leases, and other capital equipment. The FY 2024 budget for capital outlay is $39.3 million and represents an increase of $8.5 million, or 27.6 percent, over the FY 2023 Approved Budget and a decrease of $5.7 million, or 12.7 percent, from the FY 2023 Revised Budget. The following is a breakdown of the net changes from FY 2023:

- **Replacement/Additional Buses:** The FY 2024 budget includes funding for lease/purchase payment agreements established during FY 2018 through FY 2023 for replacement buses. The FY 2024 budget for buses is $13.5 million, which is an increase of $1.8 million, or 15.5 percent, over the FY 2023 Approved Budget to fund an investment in electric school buses as part of the FCPS commitment to provide carbon-neutral school transportation by 2035. The budget also represents a decrease of $3.4 million, or 20.0 percent, from the FY 2023 Revised Budget due to one-time funding allocated at the FY 2022 Final Budget Review to provide the remainder of the FY 2023 resources needed to fund the FCPS cost-share of electric bus grant awards, year-end carryforward, and outstanding unencumbered obligations offset by the increase mentioned above. FCPS policy states that school buses should be replaced after no more than 15 years of service. In FY 2024, FCPS is projected to have 371 buses older than 15 years.
- **Replacement/Additional Vehicles:** The FY 2024 budget includes $1.7 million for other vehicles and provides funding for payments due for vehicles previously obtained through lease/purchase agreements. The FY 2024 budget is an increase of $0.6 million, or 52.4 percent, over the FY 2023 Approved Budget, and a decrease of $0.6 million, or 26.2 percent, from the FY 2023 Revised Budget. The increase over the FY 2023 Approved Budget is due to a department realignment to purchase school vans used to transport students to and from schools and

Capital Outlay* ($ in millions)	
• Replacement and/or Additional Buses	$13.5
• Replacement and/or Additional Vehicles	1.7
• Computers, Software, Equipment, and Real Estate Leases	21.9
• Other Capital Equipment	2.1
Total	**$39.3**

*Does not add due to rounding.

school-related events. The decrease from the FY 2023 Revised Budget is due to the increase mentioned above offset by year-end carryforward and outstanding unencumbered obligations.

- **Computer, Software, and Equipment Leases:** The FY 2024 budget includes $21.9 million in funding for computers, software, equipment, and real estate leases. The FY 2024 budget is an increase of $6.1 million, or 38.3 percent, over the FY 2023 Approved Budget and a decrease of $0.5 million, or 2.3 percent, from the FY 2023 Revised Budget. The increase from the FY 2023 Approved Budget is due to the realignment of building leases and rental fees from privatized services to capital outlay to comply with the Government Accounting Standards Board (GASB) Statement No. 87. The decrease from the FY 2023 Revised Budget is due to the GASB No. 87 accounting realignment offset by year-end carryforward lease obligations for FCPSOn.
- **Other Capital Equipment:** The FY 2024 budget includes funding of $2.1 million for equipment to primarily support IT networks. The FY 2024 budget is an increase of $31,000, or 1.5 percent, over the FY 2023 Approved Budget due to department realignments and a decrease of $1.2 million, or 35.5 percent, from the FY 2023 Revised Budget primarily due to year-end carryforward from outstanding encumbered obligations.

Other Funds $8.3 million

The FY 2024 Proposed Budget for Other Funds totals $8.3 million which is an increase of $2.0 million, or 31.8 percent, over the FY 2023 Approved and Revised Budgets. Expenditures in this category are used to purchase commercial property insurance and administer the School Board's self-insurance accounts for liability. These budgets are provided to the School Insurance Fund. The increase in this category is primarily due to property insurance and related expenses.

Transfers $38.0 million

The FY 2024 budget for transfers to other School Board funds is $38.0 million, which represents a $3.4 million, or 9.8 percent, increase over the FY 2023 Approved Budget and a decrease of $15.6 million, or 29.1 percent, from the FY 2023 Revised Budget. The net increase over the FY 2023 Approved Budget is due to an increase of $2.0 million to the Grants and Self-Supporting Fund, $1.3 million to the School Construction Fund, and an increase of $0.4 million to the Adult and Community Education (ACE) Fund offset by a decrease of $0.3 million to the Consolidated County and Schools Debt Service Fund. The FY 2023 Revised Budget includes one-time funding of $16.8 million allocated at the FY 2022 Final Budget Review to the School Construction Fund to address the backlog of major maintenance initiatives, install permanent restroom facilities at 15 FCPS outdoor high school athletic stadiums, replace eight softball dugouts to ensure Title IX compliance, and support the scheduled replacement of synthetic turf fields. The FY 2023 Revised Budget also includes one-time funding of $0.4 million to the Adult and Community Education (ACE) Fund to address the FY 2022 shortfall and $1.8 million to the Food and Nutrition Services Fund to provide necessary equipment to continue current services.

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.

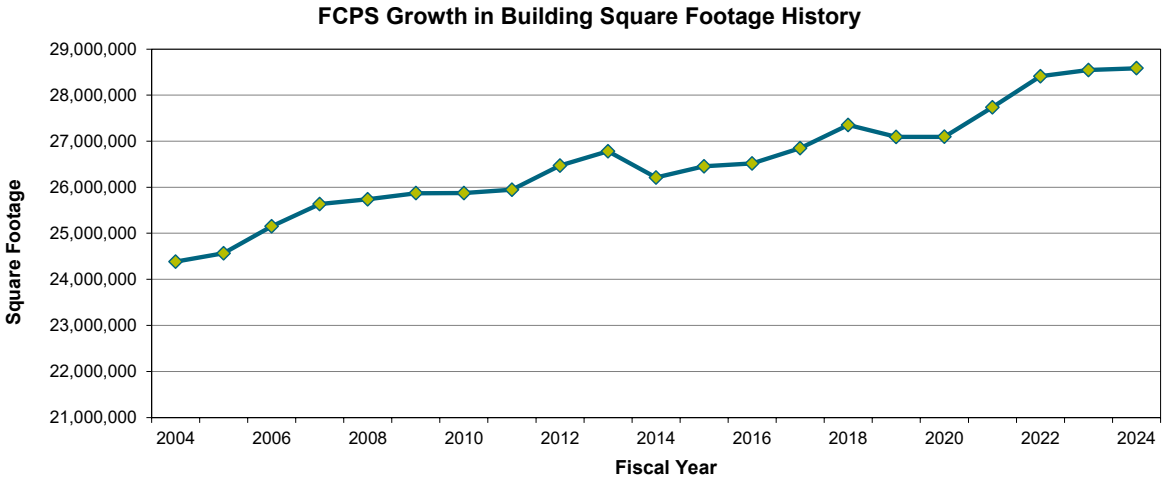
School Construction Fund

The FY 2024 Proposed Budget for the School Construction Fund transfer is $10.5 million, which represents a $1.3 million, or 13.5 percent, increase over the FY 2023 Approved Budget and a $15.5 million, or 59.6 percent, decrease from the FY 2023 Revised Budget. Transfers are made in the following categories:

- **Equipment Transfer:** The FY 2024 budget for the equipment transfer is $1.8 million, which represents a $1.3 million increase over the FY 2023 Approved and Revised Budgets. Equipment funding 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.
- **Turf Fields Transfer:** The FY 2024 budget for the turf fields transfer is $1.7 million, which remains unchanged from the FY 2023 Approved Budget and a decrease of $0.8 million, or 31.2 percent, from the FY 2023 Revised Budget to fund turf field replacement and the FCPS portion of turf field maintenance costs. This transfer reflects the annual funding for the turf field program to include scheduled replacement of synthetic turf fields that have reached their 10-year life expectancy and one-half of the costs associated with the maintenance of 44 FCPS turf fields that were transferred to the Fairfax County Park Authority (FCPA) in FY 2021. The 2023 Revised Budget includes a one-time transfer of $0.8 million to replace three synthetic turf fields that will reach the end of their life expectancy in 2023.
- **Facility Modifications:** The FY 2024 budget for the facilities modifications transfer is $0.6 million and is unchanged from the FY 2023 Approved Budget and a decrease of $9.0 million, or 93.7 percent, from the FY 2023 Revised Budget. This transfer supports facility modifications to schools. The modifications include re-marking parking lots, installing electrical switches, replacing windows, and other minor improvements. The FY 2023 Revised Budget includes one time-transfers of $7.5 million to provide funding for FCPS' portion of the cost of installing permanent restroom facilities at 15 FCPS outdoor athletic high school stadiums and $1.5 million to upgrade eight softball field dugouts to ensure Title IX compliance.
- **Building Maintenance:** The FY 2024 budget for the building maintenance transfer is $6.4 million, which remains unchanged from the FY 2023 Approved Budget and represents a decrease of $16.0 million, or 71.3 percent, from the FY 2023 Revised Budget. The FY 2023 Revised Budget includes one-time funding provided as part of the FY 2022 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 $15.1 million, which represents an increase of $2.0 million, or 15.3 percent over the FY 2023 Approved and Revised Budgets. This transfer provides local support to the PreK and Early Head Start program as well as the Cable Communications program. In addition, the increase in the transfer is to support 10 additional PreK classrooms in the PreK and Early Head Start Program.

- **Summer School Subfund**
  The School Operating Fund transfer to the Summer School Subfund is $7.8 million, which remains unchanged from the FY 2023 Approved and Revised Budgets. The $7.8 million transfer 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 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 $1.4 million for FY 2024 and represents an increase of $0.4 million, or 39.0 percent, over the FY 2023 Approved Budget and an increase of $3,488, or 0.3 percent, over the FY 2023 Revised Budget. Funding 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. The increase over the FY 2023 Approved Budget is due to an increased transfer of $0.4 million to support administrative overhead costs and compensation increases. The FY 2023 Revised Budget includes a one-time transfer of $0.4 million recognized as part of the FY 2022 Final Budget Review to cover the FY 2022 shortfall in the ACE fund which is offset by the increased transfer in the FY 2024 budget.

Debt Service

The FY 2024 Proposed Budget includes $3.2 million, a decrease of $0.3 million, or 7.6 percent, from the FY 2023 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 Refunding Bonds Series 2014A for the School Board Central Administration Building.

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

Capital Projects Fund

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[1]

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved	FY 2023 Revised[2]	FY 2024 Proposed
BEGINNING BALANCE, July 1	**$ 22,382,558**	**$ 18,222,849**	**$ 66,312,244**	**$ -**	**$ 76,642,886**	**$ -**
RESERVES:						
Reserve For Turf Fields	$ 2,303,673	$ 1,783,394	$ 1,587,636	$ 1,615,720	$ 1,264,926	$ 1,293,010
Total Reserve	**$ 2,303,673**	**$ 1,783,394**	**$ 1,587,636**	**$ 1,615,720**	**$ 1,264,926**	**$ 1,293,010**
REVENUE:						
General Obligation Bonds	$ 180,000,000	$ 180,000,000	$ 180,000,000	$ 205,000,000	$ 205,000,000	$ 205,000,000
State School Construction Grant	-	-	-	-	24,219,184	-
City of Fairfax	79,888	-	3,973,617	-	1,640,274	-
Miscellaneous Recovered Costs	-	-	1,000,000	-	1,000,000	-
TJHSST Tuition - Capital Costs	893,894	895,968	1,134,478	800,000	800,000	800,000
Miscellaneous Revenue	782,229	650,433	1,366,906	306,000	306,000	306,000
Turf Field Revenue	150,274	38,400	17,091	345,000	345,000	345,000
Total Revenue	**$ 181,906,285**	**$ 181,584,801**	**$ 187,492,092**	**$ 206,451,000**	**$ 233,310,458**	**$ 206,451,000**
AUTHORIZED BUT UNISSUED BONDS	**$ -**	**$ -**	**$ -**	**$ -**	**$ 315,342,445**	**$ -**
TRANSFERS IN:						
School Operating Fund:						
Building Maintenance	$ 10,000,000	$ 10,000,000	$ 13,000,000	$ 6,449,030	$ 13,500,000	$ 6,449,030
Classroom Equipment	263,278	1,215,360	1,421,113	592,000	592,000	1,848,000
Facility Modifications	1,443,000	880,000	600,000	600,000	9,593,325	600,000
Turf Fields	983,084	983,084	983,084	1,650,097	2,400,097	1,650,097
County Capital Projects Funds:						
Joint BOS/SB Infrastructure Sinking Reserve	13,100,000	13,100,000	13,100,000	15,600,000	25,053,312	15,600,000
Miscellaneous County Projects	385,000	354,202	215,165	-	7,500,000	-
Turf Fields	1,853,250	832,660	2,232,062	-	-	-
Total Transfers In	**$ 28,027,612**	**$ 27,365,306**	**$ 31,551,423**	**$ 24,891,127**	**$ 58,638,734**	**$ 26,147,127**
Total Revenue and Transfers	**$ 209,933,897**	**$ 208,950,107**	**$ 219,043,515**	**$ 231,342,127**	**$ 607,291,636**	**$ 232,598,127**
Total Funds Available	**$ 234,620,127**	**$ 228,956,351**	**$ 286,943,395**	**$ 232,957,847**	**$ 685,199,448**	**$ 233,891,137**
EXPENDITURES AND COMMITMENTS:						
Expenditures	$ 214,613,884	$ 161,056,471	$ 209,035,583	$ 231,314,043	$ 368,563,994	$ 232,570,043
Additional Contractual Commitments	-	-	-	-	315,342,445	-
Total Disbursements	**$ 214,613,884**	**$ 161,056,471**	**$ 209,035,583**	**$ 231,314,043**	**$ 683,906,438**	**$ 232,570,043**
ENDING BALANCE, June 30	**$ 20,006,244**	**$ 67,899,880**	**$ 77,907,812**	**$ 1,643,804**	**$ 1,293,010**	**$ 1,321,094**
LESS:						
Reserve For Turf Fields	$ 1,783,394	$ 1,587,636	$ 1,264,926	$ 1,643,804	$ 1,293,010	$ 1,321,094
AVAILABLE ENDING BALANCE, June 30	**$ 18,222,849**	**$ 66,312,244**	**$ 76,642,886**	**$ -**	**$ -**	**$ -**

[1]Does not add due to rounding.

[2]As presented to the School Board at the FY 2023 Midyear Budget Review on December 15, 2022.

School Construction Fund

All FCPS construction projects are budgeted in the School Construction Fund. This fund totals $232.6 million in FY 2024 and represents an increase of $1.3 million, or 0.5 percent, over the FY 2023 Approved Budget and a decrease of $451.3 million, or 66.0 percent, from the FY 2023 Revised Budget. The FY 2023 Revised Budget includes funding for projects in progress, 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, School Operating Fund transfers, miscellaneous revenue, and county project transfers.

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

Five-Year CIP Requirement ($ in millions)	
• Projects with Approved Bonds (funded)	$469.7
• Projects without Approved Bonds (unfunded)	934.5
Total	**$1,404.2**

Capital Improvement Program

Each year, FCPS' 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 $1.4 billion for FY 2024 to FY 2028. In addition, the CIP provides projections over the ten-year period from FY 2024 to FY 2033.

The plan for the first five years, from FY 2024 through FY 2028, outlines detailed student accommodations for specific schools or groups of schools. The plan for the second five years, from FY 2029 through FY 2033, identifies long-term projected needs. The total CIP project cost over ten years, including anticipated prior-year expenses, is estimated to be $2.5 billion. Actual completion dates for CIP projects depend on cash flow and debt service limitations established by the Fairfax County Board of Supervisors (BOS). 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 Projected Budget	Anticipated Prior Year Expenses	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029 - 2033
New Construction	$ 445.2	$ 1.7	$ 1.3	$ 33.0	$ 18.5	$ 1.5	$ 30.0	$ 359.2
Capacity Enhancement	91.5	48.5	27.0	10.0	3.0	3.0	-	-
Renovation Programs	1,986.5	434.6	192.9	291.4	369.0	238.8	185.0	275.0
Site Acquisition	23.5	0.5	-	-	-	-	-	23.0
Total Project Cost	**$ 2,546.7**	**$ 485.3**	**$ 221.2**	**$ 334.4**	**$ 390.5**	**$ 243.3**	**$ 215.0**	**$ 657.2**
Funded Project Cost	$ 999.2	$ 485.3	$ 204.4	$ 167.1	$ 84.2	$ 14.0	$ -	$ 44.2
Unfunded Project Cost	$ 1,547.5	$ -	$ 16.8	$ 167.3	$ 306.3	$ 229.3	$ 215.0	$ 613.0

*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 Fairfax County 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. As part of the FY 2023 Adopted County Budget Plan, the County included an additional $25 million in general obligation bonds for FCPS, thereby increasing the annual total from $180 million to $205 million in FY 2023 and FY 2024.

The current bond sale allocation of $205 million 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.

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

Renovations Summary	
Construction Projections FY 2024 - FY 2028 ($ in millions)	
Elementary School Renovations	
Oak Hill	$29.0
Wakefield Forest	$38.7
Louise Archer	$48.1
Crossfield	$49.0
Mosaic	$62.0
Bonnie Brae	$61.7
Bren Mar Park	$59.0
Brookfield	$57.5
Lees Corner	$55.7
Armstrong	$47.6
Willow Springs	$56.9
Herndon	$65.8
Dranesville	$54.0
Cub Run	$61.4
Union Mill	$57.7
Centre Ridge	$55.8
Poplar Tree	$57.1
Waples Mill	$56.1
Sangster	$55.0
Saratoga	$58.9
Virginia Run	$56.0
Middle School Renovations	
Franklin	$90.0
Twain	$90.0
High School Renovations	
Falls Church	$160.0
Centreville	$170.0

Capacity Enhancements

The Division faces major capacity challenges because student enrollment does not always align with existing facilities. Consequently, as of June 2022, FCPS is utilizing over 500 trailer classrooms to satisfy 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 in the current CIP total $91.5 million. In order to address CIP funding constraints, Fairfax County and FCPS formed the Infrastructure Financing Committee (IFC).

Joint Board of Supervisors (BOS)/School Board (SB) Committees

In FY 2013, the Infrastructure Financing Committee (IFC) was created as a joint County BOS and School Board initiative to collaboratively identify opportunities to assist 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 2023 the ratio is 7.4 percent. The IFC issued its final report in February 2014 which recommended the creation of a School's Capital Sinking Fund with a transfer of $13.1 million from the County to the School Construction Fund to finance infrastructure replacement and upgrades. From FY 2016 to FY 2022, the County provided 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 replacements or new capacity requirements.

In February 2020, the County BOS and the School Board established a joint CIP working group to allow for information sharing, prioritizing, and planning by both the County and FCPS. In December 2021, the County BOS approved the recommendations of this new Joint BOS/School Board CIP Committee. These recommendations, when fully implemented, will provide significant funding for both the County and FCPS capital programs in the future. Recommendations included increasing the annual bond sales gradually from $300 million to $400 million, increasing the General Obligation Bond for FCPS from $180 million to $205 million in FY 2023 and FY 2024 to $230 million beginning in January 2025; increasing the General Fund transfer to the School Construction Fund from $13.1 million to $15.6 million beginning in FY 2023; and increasing the year-end allocation to the Joint BOS/SB Infrastructure Sinking Fund to 30 percent and include FCPS in the distribution of funds. As part of the County's FY 2022 Carryover Review, FCPS received an additional $9.5 million for the Joint BOS/SB Infrastructure Sinking Reserve to address infrastructure replacement and upgrades and $7.5 million related to the County's portion of the funds required for construction of permanent outdoor restroom facilities at 15 FCPS high school stadiums.

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 athletic fields in less affluent areas where booster club contributions may be insufficient.

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, turf fields are 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. Beginning in FY 2023, FCPS increased the recurring transfer from the School Operating Fund to support turf field replacement and maintenance to $1.7 million. FCPS also included a one-time transfer of $0.8 million in FY 2023 to ensure sufficient funding to replace three synthetic turf fields that will reach the end of their life expectancy in 2023.

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. Beginning in FY 2023, an additional $0.7 million transfer from the School Operating Fund provides FCPS' portion of these maintenance costs. The transfer of maintenance responsibilities to FCPA for the remaining 44 FCPS turf fields improves continuity, provides equity in maintenance, and brings the school athletic fields into an established field safety testing program.

Major New Projects for FY 2024

Renovation projects are designed to upgrade existing school facilities to increase their 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 2024.

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

Capital Projects Fund

FY 2024 Major Projects* ($ in millions)		
New Construction	Dunn Loring ES	$1.3
Renovation	Falls Church HS	37.5
	Louise Archer ES	24.0
	Crossfield ES	24.0
	Mosaic ES	24.0
	Bonnie Brae ES	24.0
	Wakefield Forest ES	18.7
	Oak Hill ES	6.2
	Franklin MS	4.0
	Bren Mar Park ES	3.5
	Brookfield ES	3.5
	Lees Corner ES	3.5
	Armstrong ES	3.5
	Willow Springs ES	3.5
	Herndon ES	3.5
	Dranesville ES	3.5
	Centreville HS	2.3
	Cub Run ES	0.8
	Union Mill ES	0.8
	Centre Ridge ES	0.8
	Poplar Tree ES	0.8
	Waples Mill ES	0.8
Capacity Enhancement	Justice HS Addition	18.0
	Modular Relocations	9.0
Infrastructure Management	Americans With Disabilities Act (ADA)	1.3
	Asphalt Paving	0.8
	Athletic Infrastructure	1.3
	HVAC Replacement	6.1
	Roof Replacement	3.6
	Technology Upgrade	2.0
	Security Enhancement	0.6
Equipment	New, Renovations, and Additions	1.8
Building Maintenance	Building Improvements	6.4
Other	Turf Field Replacement	1.3
	Turf Field Maintenance	0.7
	Facility Modifications	0.6
Total		**$247.7**

*Does not add due to rounding.

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.

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. This funding ratio 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 2024, $1.8 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.

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.

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

Cost of Opening a New School*
Impact on School Operating Fund

	Elementary School		Middle School		High School	
Types of Impacts	**Positions**	**Cost**	**Positions**	**Cost**	**Positions**	**Cost**
Personnel						
Principal	1.0	$238,233	1.0	$239,026	1.0	$254,658
Assistant Principal	1.0	185,756	2.0	376,858	4.0	823,179
Director of Student Services			1.0	197,725	1.0	197,725
School Counselor	1.0	124,717	2.0	278,308	6.0	834,925
Assessment Coach					1.0	164,470
Student Activities Director					1.0	203,360
After-School Specialist			1.0	127,958		
Certified Athletic Trainer					1.0	130,926
Librarian	1.0	144,630	1.0	144,630	2.0	289,259
Advanced Academics Resource Teacher	1.0	125,658	0.5	62,829		
Reading Teacher	1.0	125,658	1.0	125,658	1.0	125,658
Systems of Support Teacher					1.0	125,658
Other Teachers			0.5	62,829	1.5	188,487
College and Career Specialist					1.0	106,900
Safety and Security Specialist					1.0	115,859
Safety and Security Assistant			1.0	70,221	3.0	210,663
SBTS	1.0	153,933	1.0	153,933	1.0	153,933
TSSpec	0.5	79,921	1.0	159,842	1.5	239,763
Instructional Assistant	1.0	52,963				
Office Personnel	3.0	238,719	4.5	358,078	8.5	676,370
Operating Engineer			1.0	106,901	1.0	106,901
Custodian	3.5	241,746	5.5	379,886	14.5	1,001,517
Subtotal Personnel	**15.0**	**$1,711,934**	**24.0**	**$2,844,682**	**52.0**	**$5,950,211**
Operating Expenses						
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		126,633		275,560		582,210
Water and Sewer		11,429		17,311		46,838
Refuse Collection		5,106		13,043		36,000
Telephones		16,818		25,182		47,181
Subtotal Operating Expenses		**$802,820**		**$1,193,475**		**$2,795,032**
Equipment Start-Up		**$450,000**		**$733,333**		**$1,468,333**
Total	**15.0**	**$2,964,754**	**24.0**	**$4,771,490**	**52.0**	**$10,213,576**

* Based on average enrollments and average salaries including benefits.

Capital Projects Fund

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)							
				Change		Change	
	FY 2023	FY 2023	FY 2024	Approved to Proposed		Revised to Proposed	
	Approved	Revised	Proposed	Amount	Percent	Amount	Percent
Budget	$ 231.3	$ 683.9	$ 232.6	$ 1.3	0.5%	$ (451.3)	-66.0%
Positions	95.3	95.3	95.3	-	0.0%	-	0.0%

Explanation of Significant Fund and Position Changes

The FY 2024 School Construction Fund totals $232.6 million, which represents a $1.3 million, or 0.5 percent, increase over the FY 2023 Approved Budget and a decrease of $451.3 million, or 66.0 percent, from the FY 2023 Revised Budget. The FY 2024 budget includes 95.3 positions in the School Construction Fund, which remains unchanged from the FY 2023 Approved and Revised Budgets.

For FY 2024, the total funds available are $233.9 million. This represents a net increase of $0.9 million, or 0.4 percent, over the FY 2023 Approved Budget and a decrease of $451.3 million, or 65.9 percent, from the FY 2023 Revised Budget. The reserve for turf replacement decreased by $0.3 million, or 19.6 percent, from the FY 2023 Approved Budget, and increased by $28,084, or 2.2 percent, over the FY 2023 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 turf fields.

Total revenue for the School Construction Fund in the FY 2024 Proposed Budget is $206.5 million, which remains unchanged from the FY 2023 Approved Budget, and is a decrease of $26.9 million, or 11.5 percent, from the FY 2023 Revised Budget due to one-time funding in FY 2023. The one-time funding of $26.9 million included $24.2 million from the Virginia State School Construction Grants program to support school construction projects, $1.6 million from the City of Fairfax for a new HVAC rooftop unit and light replacement at Fairfax High School, and $1.0 million in miscellaneous recovered costs related to insurance funds received for the Woodson Complex rebuild. The Virginia State School Construction Grants projects include installing security vestibules, creating outdoor classrooms, upgrading restrooms, implementing sensory rooms, replacing interior locks, and bringing non-ADA early childhood playgrounds into ADA compliance.

Total transfers of $26.1 million are included in the FY 2024 Proposed Budget. This represents an increase of $1.3 million, or 5.0 percent, over the FY 2023 Approved Budget and a $32.5 million, or 55.4 percent, decrease from the FY 2023 Revised Budget. The net increase over the FY 2023 Approved Budget is due to an increase in the transfer from the School Operating Fund for classroom equipment. The FY 2023 Revised Budget includes one-time transfers from the School Operating Fund of $7.1 million to address the backlog of major infrastructure maintenance, $7.5 million to provide funding for FCPS' portion of the cost of installing permanent restroom facilities at 15 FCPS outdoor athletic high school stadiums, $1.5 million to upgrade eight softball field dugouts to ensure Title IX compliance, and $0.8 million

to replace three synthetic turf fields that will reach the end of their life expectancy in 2023, as well as a one-time transfer from the County that includes $9.5 million in county carryover funds for the Joint BOS/SB Infrastructure Sinking Reserve, and $7.5 million related to the County's portion of the funds required for the construction of permanent outdoor restroom facilities at 15 FCPS high school stadiums offset by a $1.3 million increase in the transfer for classroom equipment.

Total disbursements for this fund are $232.6 million in the FY 2024 Proposed Budget. This represents a net increase of $1.3 million, or 0.5 percent, over the FY 2023 Approved Budget and a net decrease of $451.3 million, or 66.0 percent, from the FY 2023 Revised Budget. The increase over the FY 2023 Approved Budget is due to an increase in the transfer from the School Operating Fund based on projects included in the Capital Improvement Program for Bren Mar Park, Brookfield, Lees Corner, Armstrong, Willow Springs, Herndon, and Dranesville elementary schools. The FY 2024 Proposed Budget includes a step increase for all eligible employees, a 3.0 percent market scale adjustment for all employees, rate changes for retirement and health, and an adjustment for employee turnover. The FY 2023 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 2023 Revised Budget also includes one-time funding of $24.2 million from the Virginia State School Construction Grant, $17.0 million from the county FY 2022 Carryover Review, $1.6 million from the City of Fairfax for HVAC and lighting replacement projects at Fairfax High School, $1.0 million in miscellaneous recovered costs related to insurance funds received for the Woodson Complex rebuild projects, $9.7 million in funding for FCPS' portion of the cost of installing permanent bathroom facilities at 15 FCPS outdoor athletic high school stadiums, $1.5 million for the upgrade of eight softball field dugouts to ensure Title IX compliance, $0.8 million to replace three synthetic turf fields, and $7.1 million in additional funding for building maintenance. The FY 2024 budget includes 95.3 positions in the School Construction Fund which remains unchanged from the FY 2023 Approved and Revised Budgets.

School 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
Total	**$3,657.7**

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 2023 level of debt service that is provided by the County in the FY 2023 Adopted Budget Bond Amortization Schedule.

Schools' principal	$144,176,000
Schools' interest	58,049,711
Total	$202,225,711

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 since 1975; a AAA rating from Standard and Poor's Global Ratings, awarded since 1978; and a AAA rating from Fitch Ratings, awarded since 1997. As of January 2022, Fairfax County is one of only 13 states, 49 counties, and 31 cities to hold a triple-A rating from all three services. Maintenance of the highest rating from these rating agencies has resulted in significant flexibility for the County in managing financial resources, generating cumulative savings of $1,007.3 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 Amortization Schedule[1]

Bond	Original Par Issue Amount	Principal Outstanding as of 6/30/2022	Interest Outstanding as of 6/30/2022	Principal Due FY 2023	Interest Due FY 2023	Total Payment Due FY 2023	Principal Outstanding as of 6/30/2023	Interest Outstanding as of 6/30/2023
Schools, G.O. Bonds								
2009E New Money	$ 138,500,000	$ 73,866,400	$ 14,978,721	$ 9,233,300	$ 3,439,404	$ 12,672,704	$ 64,633,100	$ 11,539,317
2012B Refunding	117,590,900	35,800,400	2,527,145	21,057,900	1,790,020	22,847,920	14,742,500	737,125
2013A New Money	127,800,000	6,390,000	159,750	6,390,000	159,750	6,549,750	-	-
2013B Refunding	73,610,700	21,054,200	1,653,342	1,529,100	631,516	2,160,616	19,525,100	1,021,826
2014A New Money[2]	140,903,800	28,180,800	2,536,272	7,045,200	1,092,006	8,137,206	21,135,600	1,444,266
2014A Refunding[2]	33,410,600	3,131,500	156,902	1,559,200	117,595	1,676,795	1,572,300	39,307
2014B Refunding	131,790,600	88,338,100	8,107,638	23,952,300	3,685,578	27,637,878	64,385,800	4,422,060
2015A New Money	141,302,900	49,455,000	7,382,925	7,065,000	2,013,525	9,078,525	42,390,000	5,369,400
2015B Refunding	39,081,200	39,081,200	6,193,401	-	1,726,771	1,726,771	39,081,200	4,466,630
2015C Refunding	90,437,700	13,159,900	1,322,143	3,253,400	576,660	3,830,060	9,906,500	745,483
2016A New Money[3]	134,727,800	53,890,000	8,107,556	6,740,000	1,869,188	8,609,188	47,150,000	6,238,369
2016A Refunding[3]	81,134,300	69,118,300	15,501,311	-	2,721,093	2,721,093	69,118,300	12,780,218
2017A New Money	136,980,000	102,730,000	33,007,400	6,850,000	4,485,950	11,335,950	95,880,000	28,521,450
2018A New Money	135,159,500	108,119,500	37,840,790	6,760,000	4,730,080	11,490,080	101,359,500	33,110,710
2019A New Money and Refunding	156,200,000	132,770,000	55,021,450	7,810,000	6,013,700	13,823,700	124,960,000	49,007,750
2019B Refunding	27,783,900	27,393,600	8,223,312	192,000	954,616	1,146,616	27,201,600	7,268,696
2020A New Money[4]	143,861,000	129,860,000	57,335,600	7,215,000	5,951,900	13,166,900	122,645,000	51,383,700
2020A Refunding[4]	64,832,500	53,409,200	13,612,881	2,426,600	2,363,498	4,790,098	50,982,600	11,249,383
2020B Refunding	171,789,200	168,664,000	21,009,961	3,131,000	2,228,886	5,359,886	165,533,000	18,781,075
2021A New Money	157,340,000	150,385,000	38,150,300	7,915,000	4,590,700	12,505,700	142,470,000	33,559,600
2022A New Money				8,181,000	6,030,000	14,211,000		
Schools, G.O Bond Total		**$ 1,354,797,100**	**$ 332,828,799**	**$ 138,306,000**	**$ 57,172,435**	**$ 195,478,435**	**$ 1,224,672,100**	**$ 281,686,364**
Schools Revenue Bonds								
EDA 2014A Refdg - Sch Adm. Bldg[5]	$ 44,000,000	$ 5,860,000	$ 449,250	$ 1,855,000	$ 246,625	$ 2,101,625	$ 4,005,000	$ 202,625
Facilities Project (Laurel Hill, Lorton Arts Foundation & Merrifield Refunding) - South County High School[6]	3,545,000	3,545,000	5,512	3,545,000	5,512	3,550,512	-	-
EDA 2021D Refdg - Sch Admi. Bldg[5]	$ 31,030,000	$ 31,030,000	$ 4,908,235	$ 470,000	$ 625,139	$ 1,095,139	$ 30,560,000	$ 4,283,096
Schools Revenue Bond Total		**$ 40,435,000**	**$ 5,362,997**	**$ 5,870,000**	**$ 877,276**	**$ 6,747,276**	**$ 34,565,000**	**$ 4,485,721**
Total Schools Debt Service		**$ 1,395,232,100**	**$ 338,191,796**	**$ 144,176,000**	**$ 58,049,711**	**$ 202,225,711**	**$ 1,259,237,100**	**$ 286,172,085**

[1] Chart Source: FY 2023 County Adopted Budget, Volume 2: Capital Construction and Other Operating Funds.
[2] Series 2014A included a new money component and a refunding component.
[3] Series 2016A included a new money component and a refunding component.
[4] Series 2020A included a new money component and a refunding component.
[5] Principal and interest will be paid from a transfer in from Fund S10000, Public School Operating, in connection with a capital lease.
[6] Principal and interest will be paid by Fund 20000, Consolidated County and Schools Debt Service Fund.

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' (BOS) 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 2023 percentage of 1.01 is well within that guideline.

Net Debt as a Percentage of Market Value of Taxable Property
($ in billions)

Fiscal Year	Net Bonded Indebtedness[1]	Estimated Market Value[2]	Percentage
2019	$2.9	$262.4	1.10%
2020	$2.9	$271.8	1.06%
2021	$2.9	$281.0	1.04%
2022 (Est.)	$3.0	$289.3	1.02%
2023 (Est.)	$3.1	$312.0	1.01%

1 The amount includes outstanding General Obligation Bonds and other tax supported debt obligations. Source: FY 2019 to FY 2021 Annual Comprehensive Financial Report and Fairfax County Department of Tax Administration; FY 2022 and FY 2023 Fairfax County Department of Management and Budget and Department of Tax Administration.
2 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 requirements to Combined General Fund disbursements of less than 10 percent. As seen in the county chart below, Fairfax County's percentage of 7.44 for FY 2023 is within the guideline.

Debt Service Requirements as a Percentage of Combined General Fund Disbursements
($ in millions)

Fiscal Year	Debt Service Requirements[1]	General Fund Disbursements[2]	Percentage
2019	$347.5	$4,300.5	8.08%
2020	$334.3	$4,449.9	7.51%
2021	$325.4	$4,545.9	7.16%
2022 (Est.)	$352.9	$4,886.1	7.22%
2023 (Est.)	$355.2	$4,774.0	7.44%

1 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 2019 to FY 2021 Annual Comprehensive Financial Report; FY 2022 and FY 2023 Fairfax County Department of Management and Budget. The FY 2020 actual debt service figure reflects a notable decrease from the prior year due primarily to the final payoff of two outstanding County debt issuances (Herrity and Pennino Administrative buildings and Capital Renewal loan). The FY 2021 actual debt service figure again trended lower to prior years due primarily to the planned one-time debt service savings structure as part of the Series 2020B General Obligation Refunding Bonds.
2 Sources: FY 2019 to FY 2021 Annual Comprehensive Financial Report; FY 2022 and FY 2023 estimate per Fairfax County Department of Management and Budget.

The Fairfax County BOS controls the degree to which FCPS can implement its Capital Improvement Program each year. Annually, the BOS reviews cash requirements for capital project financing to determine the capacity to incur additional debt. As part of the FY 2023 Adopted County Budget Plan, the County included an additional $25 million in general obligation bonds for FCPS, thereby increasing the annual total for FY 2023 from $180 million to $205 million. Additional information about the FY 2023 Adopted County Budget can be found on the Fairfax County website.

Special Revenue Funds

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[1]

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved	FY 2023 Revised[2]	FY 2024 Proposed
BEGINNING BALANCE, July 1[3]	**$ 17,916,914**	**$ 6,569,746**	**$ 6,227,389**	**$ 6,225,115**	**$ 48,647,696**	**$ 46,807,301**
REVENUE:						
State Aid	$ 1,350,769	$ 894,380	$ 1,418,934	$ 1,533,116	$ 1,533,116	$ 1,579,843
Federal Aid	36,599,687	53,685,113	120,735,499	46,489,647	46,500,443	45,638,936
Food Sales	29,707,806	1,327,645	3,856,626	40,465,734	40,465,734	41,572,190
Other Revenue	312,208	1,360,727	21,420	36,183	36,183	44,925
Total Revenue	**$ 67,970,471**	**$ 57,267,865**	**$ 126,032,478**	**$ 88,524,680**	**$ 88,535,477**	**$ 88,835,894**
TRANSFERS IN:						
School Operating Fund	$ -	$ 9,648,031	$ 1,800,000	$ -	$ 1,800,000	$ -
Total Transfers In	**$ -**	**$ 9,648,031**	**$ 1,800,000**	**$ -**	**$ 1,800,000**	**$ -**
Total Revenue and Transfers	**$ 67,970,471**	**$ 66,915,896**	**$ 127,832,478**	**$ 88,524,680**	**$ 90,335,477**	**$ 88,835,894**
Total Funds Available	**$ 85,887,385**	**$ 73,485,642**	**$ 134,059,867**	**$ 94,749,795**	**$ 138,983,173**	**$ 135,643,195**
EXPENDITURES:						
Expenditures	$ 79,852,360	$ 67,194,263	$ 86,070,355	$ 88,524,680	$ 92,175,872	$ 88,835,894
Food and Nutrition Services General Reserve	-	-	-	6,225,115	46,807,301	46,807,301
Total Disbursements	**$ 79,852,360**	**$ 67,194,263**	**$ 86,070,355**	**$ 94,749,795**	**$ 138,983,173**	**$ 135,643,195**
Change in Inventory	$ (534,721)	$ 63,990	$ (658,184)	$ -	$ -	$ -
ENDING BALANCE, June 30	**$ 6,569,746**	**$ 6,227,389**	**$ 48,647,696**	**$ -**	**$ -**	**$ -**

[1]Does not add due to rounding.
[2]As presented to the School Board at the FY 2023 Midyear Budget Review on December 15, 2022.
[3]Any unused portion of the allocated Food and Nutrition Services General Reserve carries forward.

FCPS' program educates stakeholders in an ever-changing global society with the nutrition knowledge and skills necessary to value a healthy lifestyle and wellness.

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

Food and Nutrition Services Fund

Food and Nutrition Services (FNS) is a financially self-supporting, nationally recognized $135.6 million child nutrition program which provides a variety of healthy food choices and supports students' readiness to learn. FCPS' program operates within established government regulations and strives to educate a diverse population with the nutritional knowledge and skills necessary to value and make healthy lifestyle choices.

FNS is a centralized nutrition program that provides breakfast and lunch options to customers daily. The program reflects the Healthy, Hunger-Free Kids Act of 2010, which aligns breakfast and lunch menus with evidence-based nutrition standards published in the Dietary Guidelines for Americans. The menus are planned by registered dietitian nutritionists to meet students' personal, cultural, and therapeutic needs. Using the student taste party format, student surveys, and monthly customer report cards, students are involved in food selection, menu planning, and nutrition education. The FNS All-Star Breakfast and Lunch concept assists students in making their meal choices by highlighting available options for a complete, reimbursable meal. Menus support the Virginia Farm to School initiative which includes seasonal, locally grown produce and food specifications that limit additives and preservatives, artificial flavors, and artificial colors.

In addition, the Office of Food and Nutrition Services:

- Offers breakfast and lunch meals to all schools and centers, serving approximately 28 million meals and snacks to students and families in FY 2022
- Participates in the US Department of Agriculture's (USDA) Community Eligibility Provision (CEP), which provides no-cost breakfast and lunches to all students at eligible schools
- Sponsors the USDA Fresh Fruit and Vegetable Program at VDOE selected elementary schools, which offers students a fresh fruit or vegetable afternoon snack
- 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
- Participates in the USDA Child and Adult Care Food Program, offering no-cost supper meals to afterschool programs in eligible areas
- Publishes monthly menus on Nutrislice, providing access to manufacturer labels, nutrient content, and allergens
- Provides snacks to the School-Age Child Care (SACC) Programs
- Provides vending services to schools, centers, and school administration offices
- Serves as advisors for dietetic internships for various universities and distance learning programs
- Partners with the school and community Partnership for a Healthier Fairfax to focus on wellness initiatives

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

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 FNS warehouse staff 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 are minimized by leveraging high volume purchasing and warehouse efficiency.

Revenue

The two major sources of revenue for this fund are 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 $0.77 for paying students, $3.93 for students eligible for reduced-priced meals, and $4.33 for students eligible for free meals. In addition, FCPS receives $0.43 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 remain unchanged in FY 2024. 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.

FY 2024 Proposed Meal Prices

	FY 2023	FY 2024
Breakfast		
Students	$1.75	$1.75
Reduced-Price	FREE	FREE
Adults	$2.20	$2.20
Lunch		
Elementary	$3.25	$3.25
Middle & High	$3.50	$3.50
Reduced-Price	FREE	FREE
Adults	$4.50	$4.50

FCPS Lunch Price History[1]
FY 2015 - FY 2024

Fiscal Year	Student Lunch ES	Student Lunch MS/HS
2024	$ 3.25	$ 3.50
2023	$ 3.25	$ 3.50
2022[2]	$ 3.25	$ 3.50
2021[3]	$ 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

[1]These prices are based on the normal costs of the meals charged to students who do not qualify for free and reduced meals.

[2]USDA extended flexibility to allow free meals in FY 2022.

[3]Due to the COVID-19 pandemic, food service occurred through emergency meal distribution sites and partial school year meal service at schools.

Comparison of Division Meal Prices Across WABE Jurisdictions
School Year 2022-2023

	Breakfast Prices	Lunch Prices	
	All Students	Elementary	Middle/High
Alexandria City	$1.75	$2.85	$2.85/$3.05
Arlington County	$1.80	$3.10	$3.20
Fairfax County	**$1.75**	**$3.25**	**$3.50**
Falls Church City	$2.50	$3.50	$4.25
Loudoun County	$2.10	$3.05	$3.15
Manassas City[1]	$0.00	$0.00	$0.00
Manassas Park City[2]	$0.00	$0.00	$0.00
Montgomery County	$1.30	$2.55	$2.80
Prince William County	$1.50	$2.50	$2.65/$2.75

[1]Manassas City School Board approved no cost breakfast and lunches for all students.

[2]Manassas Park City School Board approved no cost breakfast and lunches for all students.

Source: 2023 Washington Area Boards of Education (WABE) Guide

Accounting Basis

The Food and Nutrition Services Fund (FNS) 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 2023 Approved	FY 2023 Revised	FY 2024 Proposed	Change Approved to Proposed Amount	Change Approved to Proposed Percent	Change Revised to Proposed Amount	Change Revised to Proposed Percent
Budget	$ 94.7	$ 139.0	$ 135.6	$ 40.9	43.2%	$ (3.3)	-2.4%
Positions	56.5	56.5	56.5	-	0.0%	-	0.0%

Explanation of Significant Fund and Position Changes

The FY 2024 Proposed Budget for the Food and Nutrition Services Fund totals $135.6 million and includes 56.5 positions. This is an increase of $40.9 million, or 43.2 percent, over the FY 2023 Approved Budget, and a decrease of $3.3 million, or 2.4 percent, from the FY 2023 Revised Budget.

Revenue and transfers for this fund total $88.8 million. This represents a net increase of $0.3 million, or 0.4 percent, over the FY 2023 Approved Budget primarily due to projected increases in revenue of $1.1 million for food sales and state aid offset by a decrease of $0.8 million in federal aid which reflects the end of the USDA's free meals to all students and a return to normal meal service. In addition, the revenue budget represents a decrease of $1.5 million, or 1.7 percent, from the FY 2023 Revised Budget primarily due to increases in food sales and state aid, offset by a decrease in federal aid and a one-time transfer of $1.8 million in FY 2023 to support computer equipment and software upgrades at school sites, equipment replacement at the food services warehouse, and replacement of several pieces of large kitchen equipment and related supplies.

In FY 2024, total disbursements, including all operational and administrative costs for this fund, total $135.6 million. This represents a net increase of $40.9 million, or 43.2 percent, over the FY 2023 Approved Budget and a decrease of $3.3 million, or 2.4 percent, from the FY 2023 Revised Budget. The FY 2024 Proposed Budget includes a step increase for all eligible employees, a 3.0 percent market scale adjustment for all employees, rate changes for retirement and health, and an adjustment for employee turnover. The increase over the FY 2023 Approved Budget is due primarily to an increase in the general reserve, as well as an increase related to rental fees and equipment purchases. The FY 2023 Revised Budget includes adjustments to food product and supply costs that align with the program operating normal meal service, and a decrease of $1.8 million due to a one-time equipment fund transfer in FY 2023.

Special Revenue Funds

Adult and Community Education Fund Statement[1]	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved	FY 2023 Revised[2]	FY 2024 Proposed
BEGINNING BALANCE, July 1	**$ 9,139**	**$ (224,117)**	**$ (557,874)**	**$ -**	**$ (387,328)**	**$ -**
REVENUE:						
State Aid	$ 1,073,523	$ 1,221,984	$ 986,215	$ 1,338,875	$ 1,338,875	$ 1,169,395
Federal Aid	1,924,265	1,965,652	2,597,654	2,343,490	2,328,547	2,387,188
Tuition	3,658,285	2,375,949	2,927,992	4,087,355	4,087,355	4,464,275
Industry, Foundation, Other	103,759	13,300	9,932	25,000	25,000	13,210
Total Revenue	**$ 6,759,831**	**$ 5,576,884**	**$ 6,521,792**	**$ 7,794,720**	**$ 7,779,777**	**$ 8,034,068**
TRANSFERS IN:						
School Operating Fund	$ 975,000	$ 1,201,537	$ 1,535,709	$ 1,004,250	$ 1,392,762	$ 1,396,250
Total Transfers In	**$ 975,000**	**$ 1,201,537**	**$ 1,535,709**	**$ 1,004,250**	**$ 1,392,762**	**$ 1,396,250**
Total Revenue and Transfers	**$ 7,734,831**	**$ 6,778,421**	**$ 8,057,501**	**$ 8,798,970**	**$ 9,172,539**	**$ 9,430,318**
Total Funds Available	**$ 7,743,970**	**$ 6,554,305**	**$ 7,499,627**	**$ 8,798,970**	**$ 8,785,211**	**$ 9,430,318**
EXPENDITURES	**$ 7,968,086**	**$ 7,112,179**	**$ 7,886,955**	**$ 8,798,970**	**$ 8,785,211**	**$ 9,430,318**
ENDING BALANCE, June 30	**$ (224,117)**	**$ (557,874)**	**$ (387,328)**	**$ -**	**$ -**	**$ -**
Less:						
Outstanding Encumbered Obligations	$ 50,465	$ 43,903	$ 49,611	$ -	$ -	$ -
AVAILABLE ENDING BALANCE	**$ (274,581)**	**$ (601,778)**	**$ (436,939)**	**$ -**	**$ -**	**$ -**

[1]Does not add due to rounding.

[2]As presented to the School Board at the FY 2023 Midyear Budget Review on December 15, 2022.

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 the 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 for both 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 high school program, including Behind-the-Wheel training, and other K-12 enrichment programs. In addition, ACE collaborates with regional organizations that promote workforce development and with the Fairfax County government to offer vital, popular, and targeted enrichment classes such as world languages, culinary arts, personal improvement, and lifelong learning. 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 Zoom or other online meeting platforms.

In FY 2024, ACE programs will continue to recover from the impact of the global pandemic by expanding in-person learning opportunities while maintaining an array of virtual course offerings. ACE will strive to control inflation-driven cost increases for fuel, instructional supplies and employee benefits while managing staffing and instructor shortages in order to continue providing life-long learning opportunities to Fairfax County.

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)							
				Change		Change	
	FY 2023	FY 2023	FY 2024	Approved to Proposed		Revised to Proposed	
	Approved	Revised	Proposed	Amount	Percent	Amount	Percent
Budget	$ 8.8	$ 8.8	$ 9.4	$ 0.6	7.2%	$ 0.6	7.3%
Positions	32.9	32.9	33.4	0.5	1.5%	0.5	1.5%

Explanation of Significant Fund and Position Changes

The FY 2024 Proposed Budget for the Adult and Community Education (ACE) Fund is $9.4 million, which represents an increase of $0.6 million, or 7.2 percent, over the FY 2023 Approved Budget and an increase of $0.6 million, or 7.3 percent, over the FY 2023 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.

Revenue and transfers for the ACE fund totals $9.4 million. This represents a net increase of $0.6 million, or 7.2 percent, over the FY 2023 Approved Budget and a net increase of $0.3 million, or 2.8 percent, over the FY 2023 Revised Budget. The increase over the FY 2023 Approved Budget is due primarily to an increase of $0.4 million in tuition for services based on increased demand for courses and an increase of $0.4 million in the transfer from the School Operating Fund to support the program offset by a decrease of $0.2 million in state aid. The increase over the FY 2023 Revised Budget is primarily due to an increase of $0.4 million in tuition services based on increased demand for courses, offset by the FY 2024 decrease of $0.2 million in state aid support.

The FY 2024 ACE fund expenditure projection totals $9.4 million and reflects a $0.6 million, or 7.2 percent, net increase over the FY 2023 Approved Budget and a $0.6 million, or 7.3 percent, net increase over the FY 2023 Revised Budget. The FY 2024 Proposed Budget includes a step increase for all eligible employees, a 3.0 percent market scale adjustment for all employees, rate changes for retirement and health, and an adjustment for employee turnover. The increase over the approved budget also reflects additional funding related to the increased demand for courses, marketing efforts, and the rehiring of instructors that were let go during the COVID-19 pandemic closures. The increase over the FY 2023 Revised Budget is primarily due to additional funding related to the increase demand for courses and grant expenditures recognized in FY 2023 for the AEFLA grants and the Correction and Institutions (C&I) grant. The FY 2024 Proposed Budget includes 33.4 positions, an increase of a 0.5 position over the FY 2023 Approved and Revised Budgets due to a 0.5 resource teacher position funded by the C&I grant to support high school equivalent classes at the Fairfax Adult Detention Center.

Special Revenue Funds

Grants and Self-Supporting Programs Fund Statement[1]	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved	FY 2023 Revised[2]	FY 2024 Proposed
BEGINNING BALANCE, July 1						
Grants	$ 16,468,389	$ 16,655,014	$ 20,024,167	$ -	$ 27,244,071	$ -
Summer School	7,447,104	7,440,798	11,482,978	3,962,299	17,101,168	11,001,055
BEGINNING BALANCE, JULY 1	**$ 23,915,493**	**$ 24,095,812**	**$ 31,507,145**	**$ 3,962,299**	**$ 44,345,240**	**$ 11,001,055**
RECEIPTS:						
Grants						
State Aid	$ 8,756,532	$ 1,739,182	$ 4,043,808	$ 8,329,096	$ 23,778,316	$ 8,328,730
Federal Aid	36,780,036	42,725,701	69,740,761	37,738,582	88,831,665	42,850,814
Industry, Foundation, Other	603,016	1,035,339	930,367	-	955,594	-
Grants Reserve	-	-	-	6,000,000	6,000,000	6,000,000
Summer School						
State Aid	877,559	644,534	3,439,842	-	-	1,952,198
Tuition	2,804,827	2,089,899	2,070,093	2,291,000	2,291,000	2,437,354
Industry, Foundation, Other	114,022	42,014	16,347	10,000	10,000	10,000
Total Receipts	**$ 49,935,991**	**$ 48,276,668**	**$ 80,241,217**	**$ 54,368,678**	**$ 121,866,575**	**$ 61,579,096**
TRANSFERS IN:						
School Operating Fund (Grants)	$ 11,842,425	$ 12,614,847	$ 14,852,154	$ 13,096,815	$ 13,096,815	$ 15,096,815
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)	2,260,414	1,886,781	2,179,486	2,002,936	2,002,936	2,002,936
Total Transfers In	**$ 21,859,237**	**$ 22,258,026**	**$ 24,788,038**	**$ 22,856,149**	**$ 22,856,149**	**$ 24,856,149**
Total Funds Available	**$ 95,710,721**	**$ 94,630,507**	**$ 136,536,400**	**$ 81,187,126**	**$ 189,067,963**	**$ 97,436,300**
EXPENDITURES:						
Grants	$ 60,055,798	$ 56,632,697	$ 84,526,672	$ 61,167,429	$ 155,909,397	$ 68,279,295
Unallocated Grants	-	-	-	6,000,000	6,000,000	6,000,000
Summer School	11,559,111	6,490,665	7,664,489	11,795,588	16,157,512	20,257,843
Total Expenditures	**$ 71,614,908**	**$ 63,123,362**	**$ 92,191,161**	**$ 78,963,017**	**$ 178,066,909**	**$ 94,537,138**
RESERVES:						
Summer School Reserve	$ -	$ -	$ -	$ 2,224,109	$ 11,001,055	$ 2,899,162
Total Disbursements	**$ 71,614,908**	**$ 63,123,362**	**$ 92,191,161**	**$ 81,187,126**	**$ 189,067,963**	**$ 97,436,300**
ENDING BALANCE, JUNE 30	**$ 24,095,812**	**$ 31,507,145**	**$ 44,345,240**	**$ -**	**$ -**	**$ -**
Less:						
Outstanding Encumbered Obligations	851,758	514,376	1,741,198	-	-	-
Available Ending Balance	**$ 23,244,054**	**$ 30,992,769**	**$ 42,604,042**	**$ -**	**$ -**	**$ -**

[1]Does not add due to rounding.

[2]As presented to the School Board at the FY 2023 Midyear Budget Review on December 15, 2022.

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 2024 budget for this special revenue fund is $97.4 million and includes 616.1 positions. This represents an increase of $16.2 million, or 20.0 percent, over the FY 2023 Approved Budget and a decrease of $91.6 million, or 48.5 percent, from the FY 2023 Revised Budget. The fund is projected to increase by 21.6 positions over the FY 2023 Approved Budget and 9.5 positions over the FY 2023 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 2024 Proposed Budget totals $74.3 million and 607.6 positions, which is an increase of $7.1 million, or 10.6 percent, over the FY 2023 Approved Budget and a decrease of $87.6 million, or 54.1 percent, from the FY 2023 Revised Budget.

Since actual grant awards for FY 2024 are unknown at this time, program estimates are based on FY 2023 awards. Adjustments due to actual award notifications are typically made in the first quarter of the fiscal year. Due to the current economic environment, it is uncertain if grants will maintain level funding in future years.

Grants Subfund[1] ($ in millions)	FY 2023 Approved		FY 2024 Proposed		Variance	
	Amount	Positions	Amount	Positions	Amount	Positions
Federally Funded						
Title I, Part A	$ 25.0	222.9	$ 30.6	222.8	$ 5.5	(0.1)
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. Inlcudes Title IV transferability.						
Title II, Part A	3.8	18.3	3.7	15.0	(0.1)	(3.3)
Provides funds to increase student academic achievement by improving and increasing the number of highly qualified teachers, principals, and assistant principals.						
Title III	4.3	12.0	4.1	12.0	(0.2)	-
Provides funds to ensure that English learners (EL) attain English proficiency and develop high levels of academic achievement in English.						
Head Start[2]	2.0	-	2.1	-	0.1	-
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.						
Early Head Start[2]	1.2	-	1.3	-	0.0	-
Provides funds for intensive comprehensive child development and family support services to low-income infants, toddlers, pregnant women, and their families.						
Medicaid	3.0	14.5	2.8	15.5	(0.2)	1.0
Reimbursement for health-related services provide by Fairfax County Public Schools to children enrolled in the Medicaid program.						
USDA	1.5	-	1.5	-	-	-
Reimbursement for meals that meet the Child and Adult Care Food Program (CACFP) criteria in the PreK and Early Head Start Program.						
Others < $200,000	0.1	20.7	0.1	20.7	0.0	-
These grants include Interpreter Training, McKinney-Vento, and ARP ESSER III Unfinished Learning.						
State Funded						
State Technology Plan	5.1	-	5.1	-	(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.						
Juvenile Detention Ctr	2.5	16.0	2.5	15.0	0.0	(1.0)
Provides funds for full-day educational services to school-aged students who are residing at the detention center.						
Adult Detention Ctr	0.4	2.5	0.4	2.5	0.0	-
Provides funds for special education services to school-aged students who are residing at the detention center.						
Others < $200,000	0.3	3.2	0.3	3.2	(0.0)	-
These grants include Individual Student Alternative Education Plan (ISAEP), Jobs for VA Graduates, and Transition Suport Resource Center.						
Privately Funded/Self-Supporting						
Cable Communications	2.0	23.0	2.0	23.0	-	-
Provides funds from cable franchise operating fees to support the Fairfax County Public Schools Learning Channels.						
Locally Funded						
PreK	10.8	201.0	11.5	221.0	0.7	20.0
Provides funds for a full-day program that primarily serves income-eligible children who are four years old by September 30.						
PreK/VPI[2]	10.2	-	10.2	-	0.1	-
Provides funds for a quality preschool program that serves at-risk four-year-olds unserved by the federal Head Start program.						
Head Start	1.5	34.0	2.2	39.0	0.7	5.0
Local portion of Federal Head Start Program.						
Early Head Start	0.4	18.0	1.1	18.0	0.7	-
Local portion of Federal Early Head Start Program.						
Cable Communications	0.4	-	0.4	-	-	-
Local portion of Cable Communications program.						
Grant Reserve	6.0	-	6.0	-	-	-
Less: WPFO	(13.4)	-	(13.6)	-	(0.2)	-
Subfund Total	**$ 67.2**	**586.0**	**$ 74.3**	**607.6**	**$ 7.1**	**21.6**

[1]Does not add due to rounding.
[2]Offset by Work Performed for Others (WPFO).

In FY 2024, the summer school program will continue to address learning loss and provide enrichment opportunities.

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 2024 Proposed Budget for Summer School and SOL Remediation Subfund is $23.2 million and includes 8.5 positions. This reflects an increase of $9.1 million, or 65.2 percent, over the FY 2023 Approved Budget and a decrease of $4.0 million, or 14.7 percent, from the FY 2023 Revised Budget. The increase over the approved budget is primarily due to an increase in anticipated enrollment for summer enrichment programs, tech adventure camp, and high school remediation program. The decrease from the revised budget is primarily due to unspent funds from the prior year that are carried over and reflected in the FY 2023 Revised Budget. In FY 2024, the summer school program will continue to address learning loss and provide enrichment opportunities. Summer School programs include:

- **Special Education Extended School Year program:** The FY 2024 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 the educational progress a student has gained during the school year will be significantly jeopardized if the student does not receive services during an extended break.
- **Transportation:** The FY 2024 budget for transportation is $4.4 million. Buses transport students from select FCPS high schools to designated Summer School program sites.
- **High School Summer programs:** The FY 2024 budget for High School Summer programs is $5.4 million. These programs include the Credit Recovery Academy (CRA), Online Campus, and self-directed Economics and Personal Finance.
- **Summer Learning programs:** The FY 2024 budget for Summer Learning programs is $8.4 million. These programs include the Institute of the Arts (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 2024 budget for Bridge to Kindergarten is $0.7 million. This program is designed to support students who have not had formal preschool before starting kindergarten.
- **Thomas Jefferson Summer School program:** The FY 2024 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.

Grants and Self-Supporting Programs Fund ($ in millions)							
				Change Approved to Proposed		Change Revised to Proposed	
	FY 2023 Approved	FY 2023 Revised	FY 2024 Proposed	Amount	Percent	Amount	Percent
Budget	$ 81.2	$ 189.1	$ 97.4	$ 16.2	20.0%	$ (91.6)	-48.5%
Positions	594.5	606.6	616.1	21.6	3.6%	9.5	1.6%

Explanation of Significant Fund and Position Changes

The FY 2024 Proposed Budget for the Grants and Self-Supporting Programs fund is $97.4 million, which represents an increase of $16.2 million, or 20.0 percent, over the FY 2023 Approved Budget and a decrease of $91.6 million, or 48.5 percent, from the FY 2023 Revised Budget.

Total revenue for the Grants and Self-Supporting Programs fund is $61.6 million. This represents an increase of $7.2 million, or 13.3 percent, over the FY 2023 Approved Budget and a decrease of $60.3 million, or 49.5 percent, from the FY 2023 Revised Budget. The FY 2023 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 2023 Revised Budget, as well as new and revised grant awards recognized at the FY 2023 Midyear Budget Review.

The FY 2024 transfer from the School Operating Fund totals $24.9 million. This represents an increase of 2.0 million, or 8.8 percent, over the FY 2023 Approved and Revised Budgets. The increase over the proposed budget is due to providing additional resources to accommodate 10 additional PreK classrooms in the PreK and Early Head Start program.

The FY 2023 Grants and Self-Supporting expenditure projection totals $97.4 million. This represents an increase of $16.2 million, or 20.0 percent, over the FY 2023 Approved Budget, and a decrease of $91.6 million, or 48.5 percent, from the FY 2023 Revised Budget. The increase over the approved budget is due to an increase in the Grants Subfund of $7.1 million and an increase of $9.1 million in the Summer School and SOL Remediation Subfund. The Grants Subfund increased by $7.1 million due to increased funding for Interpreter Training, Juvenile Detention Center, Adult Detention Center, Title I Part A, Title IV, and locally funded PreK and Early Head Start program offset by a decrease in the Title II, Title III, Medicaid, State Technology Plan, and Individual Student Alternative Education Plan. The Summer School Subfund increased by $9.1 million primarily due to the increase in the beginning balance. The FY 2023 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 2023 Revised Budget as well as new and revised grant awards recognized at the FY 2023 Midyear Budget Review. The FY 2024 Proposed Budget includes a step increase for all eligible employees, a 3.0 percent market scale adjustment for all employees, rate changes for retirement and health, and an adjustment for employee turnover. The FY 2024 Proposed Budget also includes an increase of 21.6 positions over the FY 2023 Approved Budget, which is due primarily to an increase of 25.0 PreK and Early Head Start positions to accommodate 10 additional PreK classrooms, and a 1.0 position in the Medicaid program offset by a decrease of 0.1 Title I positions, a 1.0 Juvenile Detention Center position, and 3.3 Title II positions.

Internal Service Funds

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 Fund and School Health and Flexible Benefits Fund.

School Insurance Fund Statement[1]

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved	FY 2023 Revised[2]	FY 2024 Proposed
BEGINNING BALANCE, July 1	**$ 50,659,388**	**$ 49,824,288**	**$ 52,991,181**	**$ 52,803,056**	**$ 56,633,276**	**$ 56,108,104**
REVENUE:						
Workers' Compensation						
School Operating Fund	$ 10,461,829	$ 10,738,928	$ 11,838,928	$ 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
Other Insurance						
School Operating Fund	4,468,127	4,468,127	8,508,127	6,283,127	6,283,127	8,283,127
Insurance Proceeds	273,607	75,592	92,282	-	-	-
Total Revenue	**$ 15,527,847**	**$ 15,606,931**	**$ 20,763,621**	**$ 17,346,339**	**$ 17,346,339**	**$ 19,346,339**
Total Funds Available	**$ 66,187,234**	**$ 65,431,219**	**$ 73,754,802**	**$ 70,149,395**	**$ 73,979,615**	**$ 75,454,443**
EXPENDITURES:						
Workers' Compensation						
Administration	$ 526,789	$ 545,611	$ 747,522	$ 823,379	$ 842,342	$ 901,873
Claims Paid	8,341,699	6,120,322	8,115,649	9,170,000	9,170,000	10,225,000
Claims Management	928,014	817,172	1,794,558	1,205,000	1,205,000	1,250,000
Other Insurance	6,566,444	4,956,933	6,463,797	6,637,030	6,654,169	9,165,311
Allocated Reserve	-	-	-	2,077,250	8,109,541	5,913,696
Subtotal Expenditures	**$ 16,362,946**	**$ 12,440,038**	**$ 17,121,526**	**$ 19,912,660**	**$ 25,981,052**	**$ 27,455,880**
Net Change in Accrued Liability						
Workers' Compensation	$ 2,222,901	$ 2,517,509	$ (2,392,513)	$ -	$ -	$ -
Other Insurance	(526,467)	1,306,042	154,341	-	-	-
Subtotal Net Change in Accrued Liability	**$ 1,696,434**	**$ 3,823,551**	**$ (2,238,172)**	**$ -**	**$ -**	**$ -**
ENDING BALANCE, June 30	**$ 49,824,288**	**$ 52,991,181**	**$ 56,633,276**	**$ 50,236,735**	**$ 47,998,563**	**$ 47,998,563**
Less:						
Outstanding Encumbered Obligations	$ 225	$ 14,998	$ 36,101	$ -	$ -	$ -
Available Ending Balance	**$ 49,824,063**	**$ 52,976,184**	**$ 56,597,175**	**$ 50,236,735**	**$ 47,998,563**	**$ 47,998,563**
Less Restricted Reserves:						
Workers' Comp. Accrued Liability	$ 40,560,585	$ 43,078,094	$ 40,685,581	$ 43,078,094	$ 40,685,581	$ 40,685,581
Other Insurance Accrued Liability	5,852,599	7,158,641	7,312,982	7,158,641	7,312,982	7,312,982
Reserve for Catastrophic Occurrences	3,410,879	2,739,449	8,598,612	-	-	-
Total Reserves	**$ 49,824,063**	**$ 52,976,184**	**$ 56,597,175**	**$ 50,236,735**	**$ 47,998,563**	**$ 47,998,563**
Total Reserves	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

[1]Does not add due to rounding.
[2]As presented to the School Board at the FY 2023 Midyear Budget Review on December 15, 2022.

School Insurance Fund

The School Insurance Fund provides 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 breaches, 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 reevaluated periodically to consider the history, frequency, and severity of recent claims, as well as other economic and social factors. These liabilities are computed using a combination of actual claims experience and actuarially determined amounts. An allocated contingency reserve is 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. The Office of Benefit Services in the Department of Human Resources administers the workers' compensation program in conjunction with Sedgwicke, an independent claims service company. 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 6.8 positions support the workers' compensation program; and 5.0 positions support the Risk Management program for commercial property and liability insurance, surety bonds, and fiduciary insurance.

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

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 2023 Approved	FY 2023 Revised	FY 2024 Proposed	Change Approved to Proposed Amount	Change Approved to Proposed Percent	Change Revised to Proposed Amount	Change Revised to Proposed Percent
Budget	$ 19.9	$ 26.0	$ 27.5	$ 7.5	37.9%	$ 1.5	5.7%
Positions	11.8	11.8	11.8	-	0.0%	-	0.0%

*Does not add due to rounding.

Explanation of Significant Fund and Position Changes

The FY 2024 Proposed Budget for the School Insurance Fund is $27.5 million, which is an increase of $7.5 million, or 37.9 percent, over the FY 2023 Approved Budget and a $1.5 million, or 5.7 percent, over the FY 2023 Revised Budget.

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 $19.3 million, which is an increase of $2.0 million, or 11.5 percent, over the FY 2023 Approved and Revised Budgets due to additional funding required to cover insurance, losses, and settlement related expenses under the Other Insurance program.

Excluding the allocated contingency reserve, FY 2024 Proposed Budget expenditures total $21.5 million, which is an increase of $3.7 million, or 20.8 percent, over the FY 2023 Approved Budget and an increase of $3.7 million, or a 20.5 percent, over the FY 2023 Revised Budget. The expenditure increase is primarily due to higher insurance costs in the Other Insurance fund. The allocated contingency reserve totals $5.9 million, an increase of $3.8 million, or 184.7 percent, over the FY 2023 Approved Budget and a decrease of $2.2 million, or 27.1 percent, from the FY 2023 Revised Budget. The reserve is adjusted according to changes to the beginning balance, revenue, and expenditures. The FY 2024 Proposed Budget includes a total of 11.8 positions, which is unchanged from the FY 2023 Approved and Revised

Budgets. The budget includes a step increase for all eligible employees, a 3.0 percent market scale adjustment for all employees, rate changes for retirement and health, and an adjustment for employee turnover.

School Health and Flexible Benefits Fund Statement[1]

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved	FY 2023 Revised[2]	FY 2024 Proposed
BEGINNING BALANCE, July 1	**$ 75,628,523**	**$ 101,685,897**	**$ 124,021,193**	**$ 121,681,881**	**$ 93,126,301**	**$ 75,028,162**
REVENUE:						
Employer Contributions	$ 259,658,515	$ 270,617,081	$ 252,126,718	$ 278,804,309	$ 278,804,309	$ 290,243,919
Employee Contributions	$ 77,070,674	$ 80,321,169	$ 74,316,357	$ 82,675,193	$ 82,675,193	$ 85,554,949
Retiree/Other Contributions	$ 56,241,673	$ 60,238,413	$ 59,428,519	$ 65,744,403	$ 65,744,403	$ 69,313,185
Interest Income	$ 1,205,990	$ 485,359	$ 115,294	$ -	$ -	$ -
Rebates and Subsidies	$ 37,408,461	$ 46,916,765	$ 52,206,464	$ 49,299,642	$ 49,299,642	$ 56,079,047
Subtotal	**$ 431,585,313**	**$ 458,578,788**	**$ 438,193,353**	**$ 476,523,547**	**$ 476,523,547**	**$ 501,191,100**
Flexible Spending Accounts (FSA) Withholdings	$ 11,619,461	$ 10,249,623	$ 11,890,714	$ 11,000,000	$ 11,000,000	$ 12,097,442
Total Revenue	**$ 443,204,774**	**$ 468,828,411**	**$ 450,084,067**	**$ 487,523,547**	**$ 487,523,547**	**$ 513,288,542**
Total Funds Available	**$ 518,833,297**	**$ 570,514,308**	**$ 574,105,260**	**$ 609,205,428**	**$ 580,649,847**	**$ 588,316,704**
EXPENDITURES/PAYMENTS:						
Health Benefits Paid	$ 322,441,187	$ 338,322,082	$ 371,758,862	$ 396,318,586	$ 396,318,586	$ 381,185,223
Premiums Paid	$ 72,903,046	$ 75,897,894	$ 77,752,471	$ 82,645,001	$ 82,645,001	$ 81,772,703
Claims Incurred but not Reported (IBNR)	$ 16,275,000	$ 21,880,000	$ 26,670,000	$ 22,442,987	$ 27,232,987	$ 27,232,987
IBNR Prior Year Credit	$ (19,849,000)	$ (16,275,000)	$ (21,880,000)	$ (21,880,000)	$ (26,670,000)	$ (26,670,000)
Health Administrative Expenses	$ 14,656,476	$ 15,703,031	$ 14,855,117	$ 15,743,179	$ 15,912,322	$ 12,997,962
Subtotal	**$ 406,426,709**	**$ 435,528,008**	**$ 469,156,450**	**$ 495,269,752**	**$ 495,438,896**	**$ 476,518,874**
Flexible Spending Accounts Reimbursement	$ 10,528,930	$ 10,764,727	$ 11,617,596	$ 10,000,000	$ 10,000,000	$ 12,097,442
FSA Administrative Expenses	$ 191,762	$ 200,380	$ 204,913	$ 182,790	$ 182,790	$ 215,159
Subtotal	**$ 10,720,691**	**$ 10,965,108**	**$ 11,822,509**	**$ 10,182,790**	**$ 10,182,790**	**$ 12,312,600**
Total Expenditures/Payments	**$ 417,147,400**	**$ 446,493,115**	**$ 480,978,959**	**$ 505,452,542**	**$ 505,621,686**	**$ 488,831,475**
ENDING BALANCE, June 30	**$ 101,685,897**	**$ 124,021,193**	**$ 93,126,301**	**$ 103,752,886**	**$ 75,028,162**	**$ 99,485,229**
Less:						
Outstanding Encumbered Obligations	$ 4,187	$ 85,466	$ 169,144	$ -	$ -	$ -
Premium Stabilization Reserve	$ 101,681,710	$ 123,935,727	$ 92,957,157	$ 103,752,886	$ 75,028,162	$ 99,485,229
AVAILABLE ENDING BALANCE, June 30	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

[1]Does not add due to rounding.

[2]As presented to the School Board at the FY 2023 Midyear Budget Review on December 15, 2022.

School Health and Flexible Benefits Fund

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

Beginning in calendar year 2023, FCPS replaced the Aetna and CareFirst medical plans with the Cigna health plan and continues to offer the Kaiser Permanente plan. Following a competitive request for proposal (RFP) process, Cigna was selected for its competitive pricing, extensive disease management and wellness programs, enhanced technology, and high participating provider match to previous health care providers. Beginning in calendar year 2024, FCPS expects to offer a high deductible, consumer-directed health plan option administered by Cigna. 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. Eligible employees and retirees may also select stand-alone dental coverage plan from either a dental network organization (DNO) or a dental preferred provider organization (DPPO), which are both administered by Aetna Dental.

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

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.

Since 2017, pharmacy benefits administration has been handled by CVS Caremark for active employees and pre-Medicare retirees and by 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 Affordable Care 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. Employees pay 100 percent of their contributions to the FSA programs.

FCPS typically 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 employee plus one or family coverage. To ease the transition to the Cigna plan for FY 2023 only, FCPS contributed a slightly higher amount. 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.

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, because 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 IRS Section 125 rules, allowing employee premiums to be paid using pre-tax deductions, providing additional savings to employees and FCPS. The fund includes a premium stabilization reserve (PSR) to protect FCPS in years of unanticipated claims expenses. The Kaiser Permanente plan, as well as the Aetna Medicare Advantage plan are fully insured.

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 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 collaborates with health insurance vendors to educate employees and to 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 its employees by benchmarking 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 a 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 to the FCPS 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.

Health and Flexible Benefits Fund ($ in millions)							
				Change		Change	
	FY 2023	FY 2023	FY 2024	Approved to Proposed		Revised to Proposed	
	Approved	Revised	Proposed	Amount	Percent	Amount	Percent
Budget	$ 609.2	$ 580.6	$ 588.3	$ (20.9)	-3.4%	$ 7.7	1.3%
Positions	33.0	33.0	33.0	-	0.0%	-	0.0%

Explanation of Significant Fund and Position Changes

The FY 2024 Proposed Budget for the School Health and Flexible Benefits Fund totals $588.3 million which is a decrease of $20.9 million, or 3.4 percent, from the FY 2023 Approved Budget and an increase of $7.7 million, or 1.3 percent, over the FY 2023 Revised Budget. The FY 2024 Approved beginning balance totals $75.0 million which is a decrease of $46.7 million, or 38.3 percent, from the FY 2023 Approved Budget due to a lower FY 2022 ending balance as a result of a one-month premium holiday which suppressed contributions from the School Operating Fund. The FY 2024 beginning balance represents a decrease of $18.1 million, or 19.4 percent, from the FY 2023 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 $513.3 million which is an increase of $25.8 million, or 5.3 percent, over the FY 2023 Approved and Revised Budgets. These changes reflect an increase in contributions and an increase in rebates and FSAs. Health plan premium rates overall are lower in calendar year 2023 due to the switch to Cigna but are expected to rise in calendar year 2024. Changes are made on a calendar year basis and take effect on January 1 of each plan year.

Expenditures and payments for FY 2024 total $488.8 million, which is a decrease of $16.6 million, or 3.3 percent, from the FY 2023 Approved Budget and a decrease of $16.8 million, or 3.3 percent, from the FY 2023 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 drivers of the decrease over the FY 2023 Approved Budget are lower costs due to lower prices negotiated by Cigna and the trend of lower-than-expected actual costs over the past few years. There are 33.0 positions that support the School Health and Flexible Benefits Fund. The FY 2024 Approved Budget includes a step increase for all eligible employees, a 3.0 percent market scale adjustment for all employees, rate changes for retirement and health, and an adjustment for employee turnover.

The premium stabilization reserve (PSR) is projected to be $99.5 million which is a decrease of $4.3 million, or 4.1 percent, from the FY 2023 Approved Budget and an increase of $24.5 million, or 32.6 percent, over the FY 2023 Revised Budget due to the net impact of final revenue and expenditures for FY 2022.

Trust Funds

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[1]

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved	FY 2023 Revised[2]	FY 2024 Proposed
BEGINNING BALANCE, July 1	**$ 2,521,423,683**	**$ 2,593,374,918**	**$ 3,272,144,651**	**$ 3,510,804,335**	**$ 2,997,916,443**	**$ 3,207,528,083**
REVENUE:						
Contributions	$ 153,836,856	$ 153,718,650	$ 161,137,295	$ 168,471,242	$ 168,471,242	$ 178,256,076
Investment Income	126,294,071	729,920,740	$ (222,951,266)	322,450,000	271,200,000	286,034,888
Total Revenue	**$ 280,130,927**	**$ 883,639,390**	**$ (61,813,971)**	**$ 490,921,242**	**$ 439,671,242**	**$ 464,290,964**
Total Funds Available	**$ 2,801,554,610**	**$ 3,477,014,308**	**$ 3,210,330,680**	**$ 4,001,725,577**	**$ 3,437,587,685**	**$ 3,671,819,047**
EXPENDITURES	**$ 208,179,693**	**$ 204,869,657**	**$ 212,414,238**	**$ 234,792,898**	**$ 230,059,601**	**$ 240,743,212**
ENDING BALANCE, June 30	**$ 2,593,374,918**	**$ 3,272,144,651**	**$ 2,997,916,443**	**$ 3,766,932,679**	**$ 3,207,528,083**	**$ 3,431,075,835**
Less:						
Outstanding Encumbered Obligations	$ 179,667	$ 83,084	$ 100,504	$ -	$ -	$ -
AVAILABLE BALANCE, June 30	**$ 2,593,195,250**	**$ 3,272,061,567**	**$ 2,997,815,938**	**$ 3,766,932,679**	**$ 3,207,528,083**	**$ 3,431,075,835**

[1]Does not add due to rounding.
[2]As presented to the School Board at the FY 2023 Midyear Budget Review on December 15, 2022.

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

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, and also by FCPS, which contributes 6.48 (previously 6.70) percent of the employee's salary on their behalf. ERFC holds all contributions in a trust and supervises the investment and disbursement of trust assets. ERFC serves over 22,000 active employees, over 13,000 retirees, and approximately 6,000 deferred-vested former employees for a total of more than 41,000 current members.

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 which is the enabling ordinance codified in Article 4, Section 3 of the Fairfax County Code, and other governing laws. The School Board appoints three members to the ERFC Board, and active ERFC members elect three trustees. These six ERFC trustees refer and recommend a seventh candidate for approval by the School Board as the final ERFC Board member.

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 accounts for all expenses incurred for staffing, plan administration, and operational support. There are 37.0 positions funded by the ERFC Fund.

Approximately 91 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 5.4 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 7.0 percent over the long term on its investments. Administrative expenses represent 3.4 percent of the budget, primarily for the positions mentioned above.

Approximately 91 percent of ERFC's budget is for retirement benefit payments.

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 2023 Approved	FY 2023 Revised	FY 2024 Proposed	Change Approved to Proposed Amount	Change Approved to Proposed Percent	Change Revised to Proposed Amount	Change Revised to Proposed Percent
Budget	$ 234.8	$ 230.1	$ 240.7	$ 6.0	2.5%	$ 10.7	4.6%
Positions	32.0	32.0	37.0	5.0	15.6%	5.0	15.6%

*Does not add due to rounding.

FY 2024 ERFC Revenue ($ in millions)*

• Employer's Contribution	$121.8
• Employees' Contribution	56.4
• Employee Buy-Ins	0.1
• Security Lending Income	0.6
• Investment Earnings	285.4
Total	**$464.3**

*Does not add due to rounding.

Explanation of Significant Fund and Position Changes

The projected revenue for the ERFC Fund is $464.3 million which is a decrease of $26.6 million, or 5.4 percent, from the FY 2023 Approved Budget and an increase of $24.6 million, or 5.6 percent, over the FY 2023 Revised Budget. The decrease from the FY 2023 Approved Budget is due to lower forecasts for investment returns because of the downturn in the market. Investment returns are expected to be $285.4 million, which is a decrease of $36.4 million, or 11.3 percent, from the FY 2023 Approved Budget and an increase of $14.8 million, or 5.5 percent, over the FY 2023 Revised Budget. Security lending revenue is unchanged at $0.6 million, and the forecast for contributions totals $178.3 million, an increase of $9.8 million, or 5.8 percent, over the FY 2023 Approved and Revised Budgets. The employer contribution rate is changing in FY 2024 from 6.70 percent to 6.44 percent; the employee contribution rate will remain unchanged at 3.00 percent.

Expenditures total $240.7 million which is an increase of $6.0 million, or 2.5 percent, over the FY 2023 Approved Budget and an increase of $10.7 million, or 4.6 percent, over the FY 2023 Revised Budget. Expenditures can be classified as either retiree payments, investment expenses, or administrative costs. Retiree payments are expected to be $219.3 million, which is an increase of $8.6 million, or 4.1 percent, over the FY 2023 Approved and Revised Budgets. This increase is due to a growing retiree population and cost-of-living adjustments for retirees. Investment expenses are expected to be $13.0 million, which is a decrease of $4.4 million, or 25.3 percent, from the FY 2023 Approved Budget and an increase of $0.8 million, or 6.6 percent, over the FY 2023 Revised Budget. Investment expenses are determined based on

average net assets, which are projected to increase from $3.0 billion at the beginning of FY 2023 to $3.2 billion at the beginning of FY 2024. Administrative expenses are expected to be $8.3 million, an increase of $1.7 million, or 26.3 percent, over the FY 2023 Approved Budget and an increase of $1.1 million, or 14.8 percent, over the FY 2023 Revised Budget.

The FY 2024 Proposed Budget includes a step increase for all eligible employees, a 3.0 percent market scale adjustment for all employees, rate changes for retirement and health, and an adjustment for employee turnover. The ERFC fund includes 37.0 positions. This is an increase of 5.0 positions over the FY 2023 Approved and Revised Budgets. These additional positions include a 1.0 investment analyst, a 1.0 auditor, a 1.0 accounting technician, and 2.0 business specialists which are essential due to growing membership, customer service, and operational needs, as well as the growing complexity of the investment portfolio and pension fund requirements.

School OPEB Trust Fund Statement[1]	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved	FY 2023 Revised[2]	FY 2024 Proposed
BEGINNING BALANCE, July 1	**$ 146,508,965**	**$ 155,969,068**	**$ 208,374,626**	**$ 218,269,126**	**$ 193,561,876**	**$ 203,456,376**
REVENUE:						
Employer Contributions	$ 28,875,000	$ 15,348,747	$ 15,412,471	$ 21,771,000	$ 21,771,000	$ 23,177,000
Net Investment Income	4,561,466	47,506,802	(19,691,860)	5,000,000	5,000,000	5,000,000
Total Revenue	**$ 33,436,466**	**$ 62,855,549**	**$ (4,279,389)**	**$ 26,771,000**	**$ 26,771,000**	**$ 28,177,000**
Total Funds Available	**$ 179,945,431**	**$ 218,824,617**	**$ 204,095,237**	**$ 245,040,126**	**$ 220,332,876**	**$ 231,633,376**
EXPENDITURES:						
Benefits Paid	$ 23,875,000	$ 10,348,747	$ 10,412,471	$ 16,771,000	$ 16,771,000	$ 18,177,000
Administrative Expenses	101,363	101,244	120,889	105,500	105,500	125,500
Total Expenditures	**$ 23,976,363**	**$ 10,449,991**	**$ 10,533,360**	**$ 16,876,500**	**$ 16,876,500**	**$ 18,302,500**
ENDING BALANCE, June 30	**$ 155,969,068**	**$ 208,374,626**	**$ 193,561,876**	**$ 228,163,626**	**$ 203,456,376**	**$ 213,330,876**

[1]Does not add due to rounding.
[2]As presented to the School Board at the FY 2023 Midyear Budget Review on December 15, 2022.

School Other Post-Employment Benefits (OPEB) Trust Fund

FCPS established the School Other Post-Employment Benefits (OPEB) Trust Fund in FY 2008 to implement Governmental Accounting Standards Board (GASB) 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. The School OPEB Trust Fund was created as a mechanism to accumulate and invest assets to meet future funding requirements and reduce unfunded actuarial accrued liabilities.

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 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. Since FY 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 GASB 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.

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.

Administrative expenses account for 0.7 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.

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 2022, FCPS contributed 147.5 percent to its ADC.

Typically, the ADC is 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 2024 are $18.2 million.

FCPS retirees participate in medical plans at FCPS 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, and these costs are not included in projections for the School OPEB Trust Fund. Administrative expenses account for approximately 0.7 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.

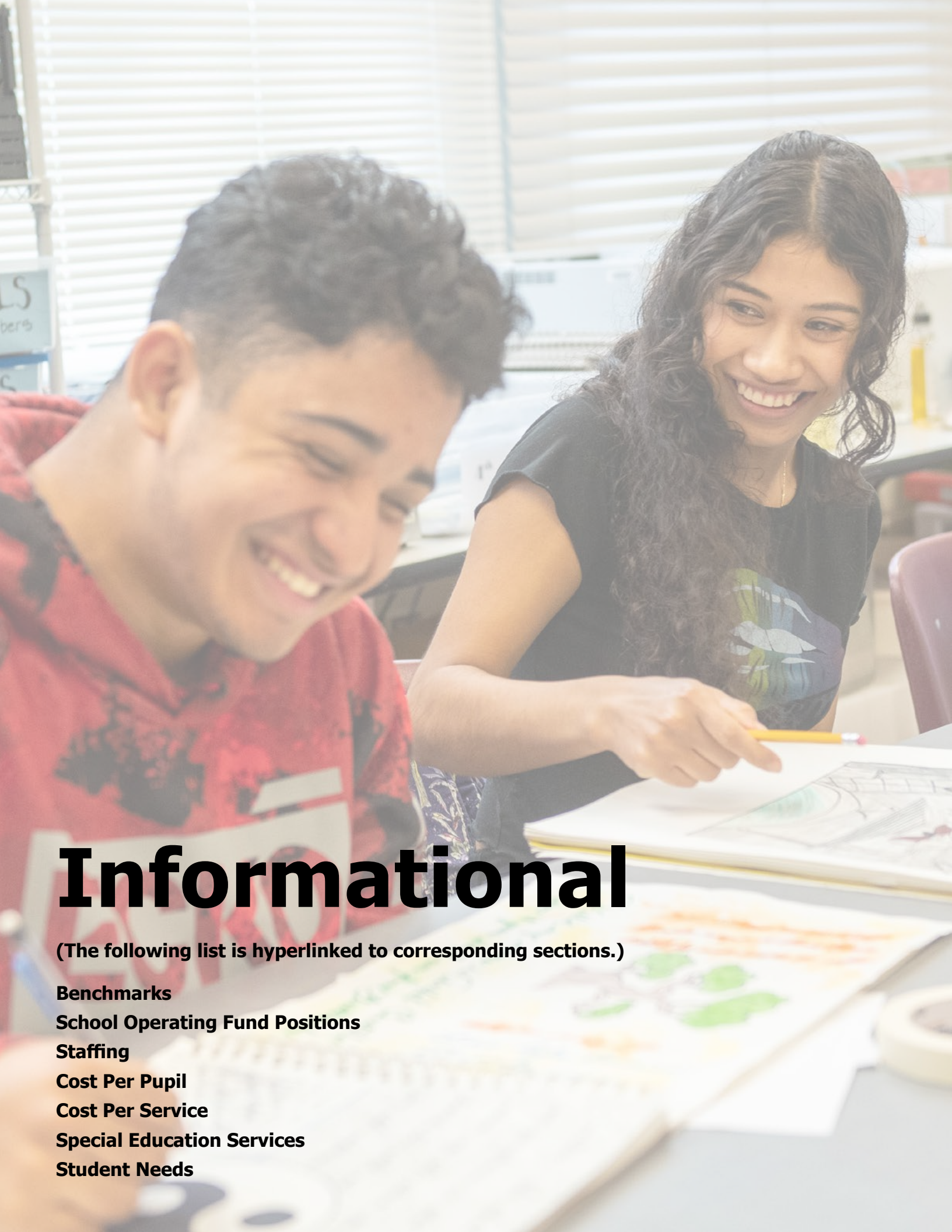
School OPEB Trust Fund ($ in millions)

	FY 2023 Approved	FY 2023 Revised	FY 2024 Proposed	Change Approved to Proposed Amount	Change Approved to Proposed Percent	Change Revised to Proposed Amount	Change Revised to Proposed Percent
Budget	$ 16.9	$ 16.9	$ 18.3	$ 1.4	8.4%	$ 1.4	8.4%
Positions	0.0	0.0	0.0	-	0.0%	-	0.0%

Explanation of Significant Fund and Position Changes

The FY 2024 Proposed Budget for the OPEB Fund is $18.3 million, which is an increase of $1.4 million, or 8.4 percent, over the FY 2023 Approved and Revised Budgets. Total FY 2024 projected revenue for this fund is $28.2 million and includes employer contributions totaling $23.2 million and projected net investment income of $5.0 million. This represents a net increase of $1.4 million, or 5.3 percent, due to higher actuarially determined contributions needed to meet expected benefit payments based on the actuarial valuation report.

FY 2024 projected expenditures for this fund total $18.3 million and include $18.2 million in benefits paid and $0.1 million in administrative expenses. This represents a net increase of $1.4 million, or 8.4 percent, due to an increase in projected benefits to be paid in FY 2024 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 2019 - FY 2024	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved	FY 2023 Revised	FY 2024 Proposed
Enrollment							
General	170,445	171,083	163,530	162,111	160,634	163,056	162,196
Special Ed Level 2 and Preschool	17,029	17,272	16,218	16,310	16,936	17,014	17,756
Subtotal	**187,474**	**188,355**	**179,748**	**178,421**	**177,570**	**180,070**	**179,952**
Students Served at Fairfax Adult HS/Outside FCPS	814	774	609	662	824	740	731
Total	**188,288**	**189,129**	**180,357**	**179,083**	**178,394**	**180,810**	**180,683**
English for Speakers of Other Languages (ESOL)	35,541	36,325	33,325	34,944	33,806	33,806	36,790
Percent of Subtotal Enrollment	19.0%	19.3%	18.5%	19.6%	19.0%	18.8%	20.4%
Special Ed Unduplicated Count	27,107	27,644	26,468	26,711	26,828	27,940	28,251
Percent of Subtotal Enrollment	14.5%	14.7%	14.7%	15.0%	15.1%	15.5%	15.7%
Students Eligible for Free or Reduced-Price Meals[1]	55,428	57,899	-	-	56,112	60,081	62,803
Percent of Subtotal Enrollment	29.6%	30.7%	-	-	31.6%	33.4%	34.9%
Special Education Services	47,384	47,576	45,439	45,470	46,456	48,305	47,773
Number of Schools and Centers	198	198	199	199	199	199	199
New Schools	0	0	0	0	0	0	0
School Operating Fund Positions	**24,162.1**	**24,266.9**	**24,606.7**	**24,763.2**	**24,414.9**	**24,656.9**	**25,175.4**
School-Based Positions	22,570.2	22,652.5	22,863.6	22,962.1	22,545.3	22,788.7	23,285.2
Nonschool-Based Positions	1,591.9	1,614.4	1,743.1	1,801.1	1,869.6	1,868.2	1,890.2
Percent School-Based	93.4%	93.3%	92.9%	92.7%	92.3%	92.4%	92.5%
Percent Nonschool-Based	6.6%	6.7%	7.1%	7.3%	7.7%	7.6%	7.5%
Market Scale Adjustment	1.00%	1.00%	0.00%	2.00%	4.00%	4.00%	3.00%
Beginning Teacher Salary	$50,000	$50,000	$50,000	$51,000	$53,313	$53,313	$54,913
Average Teacher Salary	$77,302	$80,680	$80,680	$79,896	$83,521	$83,521	$88,607 [2]
Top of Scale Teacher Salary	$104,269	$104,269	$104,269	$106,354	$112,290	$112,290	$116,816
FCPS Cost Per Pupil[3]	$15,293	$16,043	$16,505	$18,118	$18,772	$18,772	$19,938
Number of Buses	1,625	1,625	1,625	1,625	1,625	1,625	1,625
Average Age	8.5	8.2	8.6	8.7	8.1	8.0	8.1
School Operating Fund							
Total Disbursements ($ in millions)	$2,855.7	$2,954.9	$2,990.3	$3,149.4	$3,290.1	$3,722.8	$3,539.7
Source of SOF Revenue ($ in millions)							
County $	$2,051.7	$2,136.0	$2,143.3	$2,172.7	$2,275.3	$2,275.3	$2,434.9
County %	68.6%	68.9%	66.4%	63.1%	69.2%	60.8%	68.8%
State $	$678.1	$708.7	$781.9	$796.6	$869.7	$895.0	$953.8
State %	22.7%	22.9%	24.2%	23.1%	26.4%	23.9%	26.9%
Federal $	$50.2	$46.5	$93.2	$167.1	$47.2	$203.2	$48.8
Federal %	1.7%	1.5%	2.9%	4.9%	1.4%	5.4%	1.4%
Beginning Balance $[4]	$94.7	$96.9	$103.4	$204.3	$21.9	$263.2	$21.9
Beginning Balance %	3.2%	3.1%	3.2%	5.9%	0.7%	7.0%	0.6%
City of Fairfax $	$47.2	$48.7	$47.7	$48.9	$51.2	$51.2	$52.3
City of Fairfax %	1.6%	1.6%	1.5%	1.4%	1.6%	1.4%	1.5%
Other $	$25.1	$24.4	$15.9	$23.0	$24.8	$24.8	$28.0
Other %	0.8%	0.8%	0.5%	0.7%	0.8%	0.7%	0.8%
Reserves $	$43.9	$38.2	$41.0	$31.9	$0.0	$31.9	$0.0
Reserves %	1.5%	1.2%	1.3%	0.9%	0.0%	0.9%	0.0%
Total $	**$2,990.8**	**$3,099.4**	**$3,226.5**	**$3,444.5**	**$3,290.1**	**$3,744.7**	**$3,539.7**

[1]The U.S. Department of Agriculture cancelled data reporting requirements for state agencies and local education authorities operating the National School Lunch Program in FY 2021 and FY 2022.

[2]The FY 2024 average teacher salary is MA Step 12, 195-day.

[3]The FY 2021 and FY 2022 actual FCPS cost-per-pupil number includes federal stimulus funding.

[4]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 23,285.2, are in classrooms and school buildings, directly serving the needs of our students.

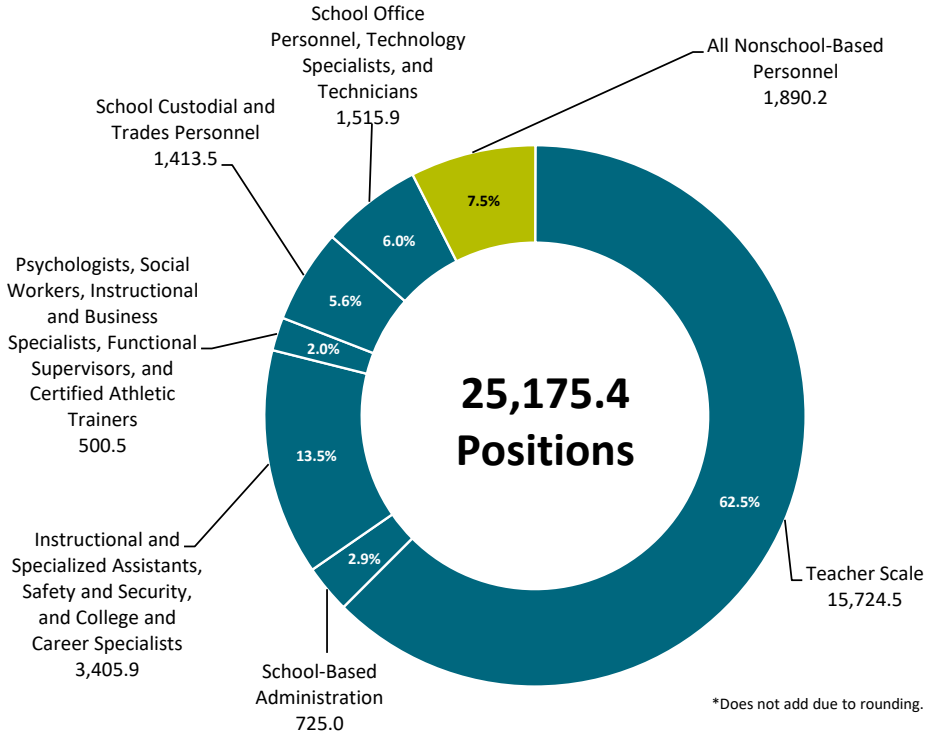
FY 2024 Position Adjustment Summary *	
FY 2023 Approved	**24,414.9**
FY 2022 Final Budget Review	**192.0**
FY 2023 Midyear Budget Review	**50.0**
FY 2023 Revised	**24,656.9**
FY 2023 Adjustments	
• Enrollment Adjustments	679.2
• Family Liaisons	41.1
• Advanced Academic Program Year 3	14.5
• Position Conversions	7.0
• Human Capital Management Project	7.0
• Cybersecurity	5.0
• JET Year 2 - Get2Green	5.0
• School Security Officers	5.0
• Employee Background Checks	4.0
• Innovation Project at Lewis HS Year 2	2.7
• Nonrecurring ESSER III positions from FY 2022 Final Budget Review	(2.0)
• Recurring Baseline Adjustments	(10.0)
• Staffing Reserve (nonrecurring from FY 2022 and FY2023 quarterly reviews)	(240.0)
FY 2024 Proposed	**25,175.4**

*Does not add due to rounding.

FY 2024 Proposed Budget Full-Time Positions

In FY 2024, FCPS expects to employ 25,175.4 full-time equivalent (FTE) positions. The following charts show the number of school-based and nonschool-based authorized positions in the School Operating Fund by position type. FCPS budgets for hourly personnel (e.g., hourly family liaisons, substitutes, bus drivers, and bus attendants) that are not reflected in the charts below.

The Majority of Employees are School-Based*



A total of 23,285.2 positions, or 92.5 percent of School Operating Fund positions, are in classrooms and school buildings, directly serving the needs of FCPS students. The remaining 1,890.2 positions are nonschool-based which deliver central support to schools, and represents 7.5 percent of FCPS positions. Over 34 percent of nonschool-based positions are trades, transportation, custodial, and office assistant personnel, representing 2.6 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 2024 Nonschool-Based Positions by Type		
Nonschool-Based Position Category*	Positions	Percent of Total Operating Positions
Leadership Team and Management	199.0	0.8%
Specialists-Professional	557.3	2.2%
Specialists-Technical	250.2	1.0%
Technician/Paraprofessional	222.1	0.9%
Office Assistant Personnel	185.6	0.7%
Teacher	5.0	0.0%
Trades Personnel	408.0	1.6%
Transportation/Custodial Personnel	63.0	0.3%
Total	**1,890.2**	**7.5%**

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

Position Adjustments

The net impact of position adjustments is an increase of 760.5 positions over the FY 2023 Approved Budget and an increase of 520.5 positions over the FY 2023 Revised Budget. The chart below illustrates by position type the net change in both school-based and nonschool-based positions.

Position Changes*

Position Type	FY 2020 Actuals	FY 2021 Actuals	FY2022 Actuals	FY 2023 Approved	FY 2023 Revised	FY 2024 Proposed	Change FY 2023 Approved to FY 2024 Proposed Positions	Change FY 2023 Approved to FY 2024 Proposed Percent	Change FY 2023 Revised to FY 2024 Proposed Positions	Change FY 2023 Revised to FY 2024 Proposed Percent
Teacher Scale Positions	15,392.5	15,470.2	15,567.1	15,219.2	15,434.1	15,724.5	505.3	3.3%	290.4	1.9%
School Administration	661.0	668.0	662.0	706.0	707.0	725.0	19.0	2.7%	18.0	2.5%
Psychologists, Social Workers, Instructional and Business Specialists, Functional Supervisors, and Certified Athletic Trainers	448.0	480.5	498.5	498.5	501.5	500.5	2.0	0.4%	(1.0)	-0.2%
Instructional and Specialized Assistants, Safety and Security Specialists and Assistants, and College and Career Specialists	3,314.3	3,343.2	3,327.2	3,272.4	3,296.9	3,405.9	133.5	4.1%	109.0	3.3%
School Office Personnel, Tech Specialists, and Technicians	1,446.3	1,497.8	1,491.3	1,455.8	1,455.8	1,515.9	60.1	4.1%	60.1	4.1%
School Custodians and Trades Personnel	1,390.5	1,404.0	1,416.0	1,393.5	1,393.5	1,413.5	20.0	1.4%	20.0	1.4%
School-Based Total	**22,652.5**	**22,863.6**	**22,962.1**	**22,545.3**	**22,788.7**	**23,285.2**	**739.9**	**3.3%**	**496.5**	**2.2%**
All Nonschool-Based	**1,614.4**	**1,743.1**	**1,801.1**	**1,869.6**	**1,868.2**	**1,890.2**	**20.6**	**1.1%**	**22.0**	**1.2%**
Total	**24,266.9**	**24,606.7**	**24,763.2**	**24,414.9**	**24,656.9**	**25,175.4**	**760.5**	**3.1%**	**518.5**	**2.1%**

*Does not add due to rounding.

School-Based Positions

In FY 2024, there is an increase of 739.9 school-based positions over the FY 2023 Approved Budget. The increase over the approved budget is due to an increase of 679.2 positions for enrollment, a net of 2.4 positions that were reclassified from nonschool-based to school-based to better reflect the responsibilities of the positions, 41.1 family liaison positions, a family engagement region representative in each of the five regions, 14.5 advanced academic resource teachers, a 1.0 school-based administrator position, and 1.7 teacher positions for the Lewis High School Innovation Project.

The net increase of 496.5 positions over the FY 2023 Revised Budget includes an increase of 679.2 positions for enrollment, 41.1 family liaison positions, a family engagement region representative in each of the five regions, 14.5 advanced academic resource teachers, a 1.0 school-based administrator position, and 1.7 teacher positions

for the Lewis High School Innovation Project offset by a decrease of 240.0 staffing reserve teacher positions and a decrease of a 1.0 nonrecurring wellness intervention specialist position funded by ESSER III that was added at the FY 2022 Final Budget Review.

As shown on the chart that follows, enrollment increases and shifts will cost $65.2 million in FY 2024. This cost is calculated prior to any recommended staffing formula changes. Enrollment projections reflect more students returning to the school system after the pandemic as well as general population growth. The projected increase of 2,382 students results in 679.2 additional positions along with increased costs in substitutes and logistics.

School Position Changes Based on Enrollment and Student Needs
FY 2023 Approved to FY 2024 Proposed[1]

	Elementary Positions	Middle Positions	High Positions	Total Positions	Amount ($ in millions)
General Education and Administration					
Principal / Asst Principal	9.0	2.0	6.0	17.0	$ 2.9
Teacher Scale	82.0	21.2	81.1	184.2	19.8
Technical and Office Personnel	20.0	0.5	0.5	21.0	1.2
Classroom Instructional Support	(3.0)	0.0	0.0	(3.0)	(0.1)
Custodial	9.0	4.5	6.5	20.0	1.2
Substitutes and Logistics					1.0
Subtotal	**117.0**	**28.2**	**94.1**	**239.2**	**$ 25.9**
English for Speakers of Other Languages (ESOL) Teachers[2]	**23.0**	**38.3**	**99.0**	**160.3**	**$ 17.2**
Special Education					
Teacher Scale				144.6	$ 15.5
Technical and Office Personnel				(2.0)	(0.1)
Classroom Instructional Support				137.0	6.7
Subtotal				**279.6**	**$ 22.1**
Total				**679.2**	**$ 65.2**

[1]Does not add due to rounding.
[2]ESOL staffing standard under review and may require changes prior to FY 2024 budget adoption.

Nonschool-Based Positions

In FY 2024, there is a net increase of 20.6 nonschool-based positions over the FY 2023 Approved Budget and an increase of 22.0 positions over the FY 2023 Revised Budget. The net increase over the approved budget is the result of 5.0 resource teacher positions to address the year 2 recommendations of the Joint Environmental Task Force (JET) Get2Green program; 5.0 functional application specialists and 2.0 domain architect positions for the Human Capital Management (HCM) Project; 5.0 positions for the Office of Cybersecurity; 4.0 positions to support continuous background checks on current employees; 5.0 school security officers; and 7.0 position conversions using existing resources, offset by a net decrease in recurring baseline adjustments consisting of: 11.0 positions for the current ESSER III multiyear plan, including a 1.0 social and emotional learning (SEL) coordinator, a 1.0 SEL specialist, a 1.0 executive principal, 5.0 resource teachers, 2.0 finance technicians, and a 1.0 public health specialist; the addition of a 1.0 business continuity position; and a net of 2.4 positions that were reclassified from school-based to nonschool-based to better reflect the responsibilities of the positions.

The increase over the revised budget is due to 7.0 position conversions using existing resources, the addition of 5.0 resource teacher positions to address the year 2 recommendations of the Joint Environmental Task Force (JET) Get2Green program; 5.0 functional application specialists and 2.0 domain architect positions for the HCM Project; 5.0 positions for the Office of Cybersecurity; 4.0 positions to support continuous background checks on current employees; and 5.0 school security officers offset by a decrease of a nonrecurring 1.0 specialist position for Grow Your Own Pathway professional development funded by ESSER III that was added at the FY 2022 Final Budget Review and a net decrease in recurring baseline adjustments consisting of 11.0 positions for the current ESSER III multiyear plan, including a 1.0 social and emotional learning (SEL) coordinator, a 1.0 SEL specialist, a 1.0 executive principal, 5.0 resource teachers, 2.0 finance technicians, and a 1.0 public health specialist; and a 1.0 business continuity position.

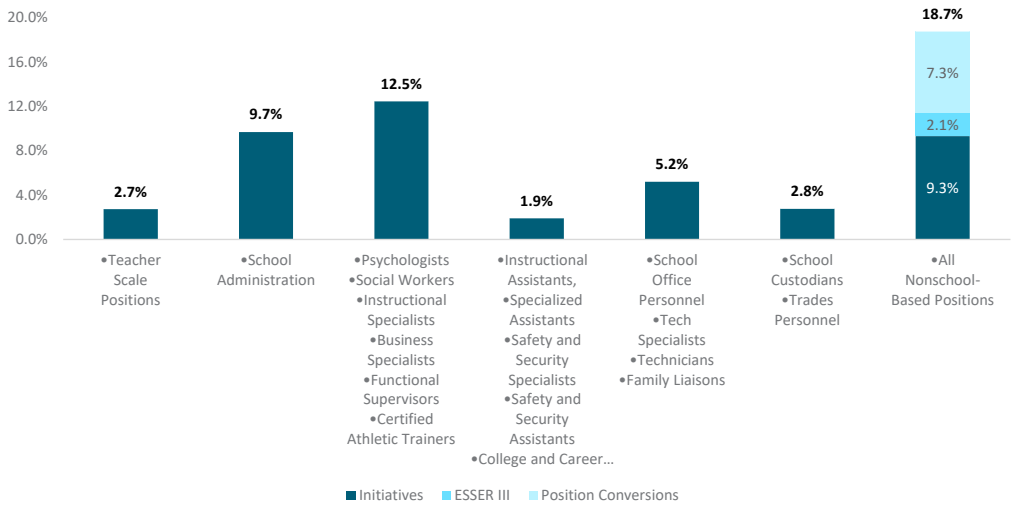
FY 2019 to FY 2024 Position Change

	FY 2019 Actual		FY 2024 Proposed		Change FY 2019 to FY 2024	
Description	Positions	Percent	Positions	Percent	Positions	Percent
School-Based	22,570.2	93.4%	23,285.2	92.5%	715.1	3.2%
Nonschool-Based*	1,591.9	6.6%	1,890.2	7.5%	298.2	18.7%
Total	**24,162.1**	**100.0%**	**25,175.4**	**100.0%**	**1,013.3**	**4.2%**

*The increase in nonschool-based positions is primarily for programs such as equity and compliance, school support, safety and security training, and for 116.5 position conversions using existing resources. In addition, FCPS is funding 33.5 positions through the ESSER III grant in FY 2024.

Since FY 2019, nonschool-based positions have increased by 298.2 positions, or 18.7 percent, while school-based positions have increased by 715.1 positions, or 3.2 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, and position conversions from previously traded positions 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 and staffing formula changes. These staffing changes to school-based and nonschool-based positions underscore FCPS' continued commitment to dedicating resources to the classroom.

School-Based and Nonschool-Based Positions Percent Growth
FY 2019 Actual to FY 2024 Proposed*



*The increase in nonschool-based positions is primarily for programs such as equity and compliance, school support, safety and security training, and for 116.5 position conversions using existing resources beginning in FY 2021. In addition, FCPS is funding 33.5 positions through the ESSER III grant in FY 2024.

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 2004 to 10.5 in FY 2024, whereas, school-based positions have increased from 118.2 to 129.4 during the same period. The greater increase in the concentration of school-based positions per 1,000 students reflects FCPS' commitment to direct resources to schools.

Summary of Position Changes FY 2004 - FY 2024[1]

Fiscal Year	Positions SB	Positions NSB	Change from Prior Year SB	Change from Prior Year NSB	Student Enrollment	Positions per 1,000 Students SB	Positions per 1,000 Students NSB
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	22,962.1	1,801.1	98.5	58.0	179,024	128.3	10.1
FY 2023[2]	22,787.7	1,867.2	(174.4)	66.1	177,570	128.3	10.5
FY 2024[3]	23,285.2	1,890.2	497.5	23.0	179,952	129.4	10.5

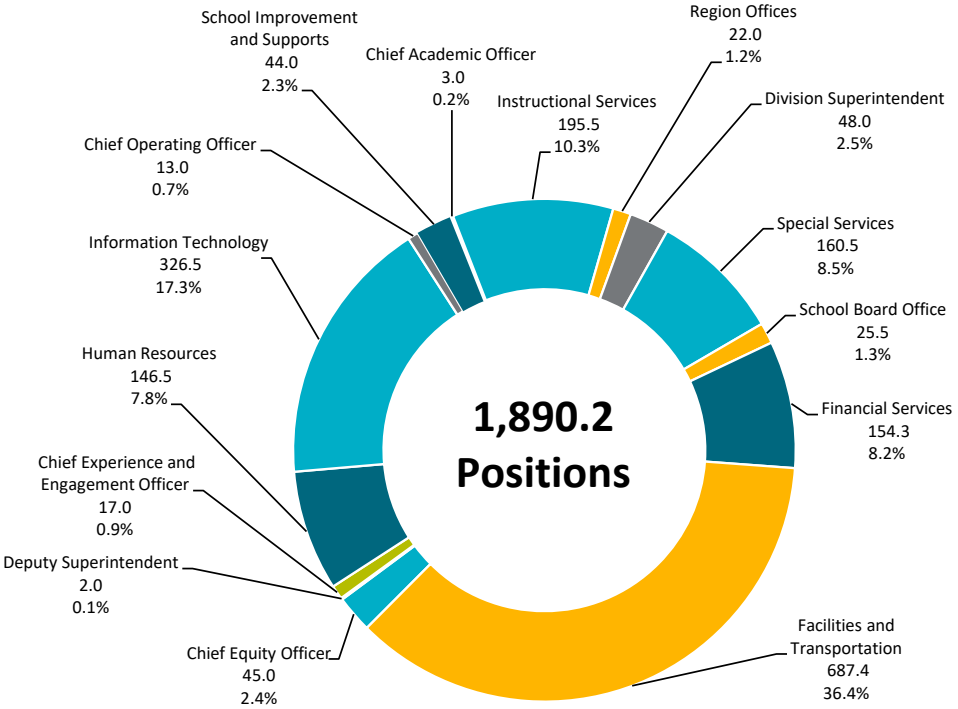
[1]Does not add due to rounding.

[2]FY 2023 reflects the revised budget.

[3]FY 2024 reflects the proposed budget. Student enrollment reflects the FY 2024 enrollment after excluding students served outside of FCPS and at Fairfax Adult HS.

The following chart displays the distribution of nonschool-based positions by chief, department, and region. Of the total nonschool-based positions, 36.4 percent support FCPS maintenance, transportation, and facility requirements in the Department of Facilities and Transportation Services. In addition, 38.4 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 2024 Nonschool-Based Positions[1,2]



[1]FCPS does not include contracted hourly family liaisons, substitutes, bus drivers and attendants in position counts.
[2]Does not add due to rounding.

Staffing

School-based staffing varies 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 varies depending on student enrollment, eligibility for free or reduced-price meals (FRM), the number and proficiency 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 levels, 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 grade 1-6 staffing formula uses a divisor based on enrollment and percentage of students eligible for FRM as presented in the chart below. The projected enrollment divided by the applicable value determines the allocation of teacher positions. To determine the number of needs-based positions, the difference between total teacher positions and the result of projected enrollment is 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 are 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			
	Enrollment (grades 1-6)		
%FRM	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

November
- School-based staffing is calculated for the Proposed Budget. This determines the cost of enrollment growth included in the budget.

January
- The Proposed Budget is released.

February - May
- Staffing information is given to Human Resources for staffing meetings with school principals.
- Planning and hiring begin for any changes in staffing or personnel.

June - July
- Human Resources continues to assist schools with the hiring process.
- Position trades can be initiated by schools to adjust staffing (e.g., a school may trade two instructional assistants for one full-time teacher to better meet school needs).

August - January
- The staffing contingency, which is managed by the Department of Human Resources, is utilized to adjust staffing.

Staffing Contingency

The staffing contingency includes teacher and instructional assistant positions to adjust for staffing requirements identified after enrollment 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
FY 2022	
- Budgeted	227.0
- Positions added with one-time funding	33.0
- Positions returned at FY22 Third Quarter Budget Review	(167.0)
- Net position return as a result of lower enrollment	47.3
- Ending balance	140.3
FY 2023	
- Budgeted	310.0
- Positions added with one-time funding	265.0
- Utilzed through December	(526.7)
- Available	48.4
FY 2024	
- Budgeted	310.0

Staffing

Elementary School Teacher Staffing Formulas

Kindergarten
1.0 teacher and 1.0 assistant for every 25 students with a max 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
1-6 enrollment

FRM	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 (641 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
- 5.6 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
- 12.0 Special Education Teachers
- 3.0 ESOL Teachers
- 11.0 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 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 the percentage of students eligible for FRM and enrollment. Other staffing formulas include advanced academic centers, ESOL, language immersion, counselors, and librarians. A complete listing of staffing formulas is available in the Appendix and highlights adjustments from the FY 2023 budget. School principals have flexibility in determining how staffing is ultimately utilized.

The adjacent chart 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 641 students and 36.6 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 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	587		
Special Education Level 2	54		
Total Enrollment	**641**		
Kindergarten	88	4.0	88 / 25 = 3.52
Kindergarten Classroom Teachers		**4.0**	
Grades 1-6	499		FRM = 36.6%
Special Education Level 2	54		
	553	24.0	553 / 23 = 24.3
Grades 1-6 Classroom Teachers		**24.0**	

Average Size Elementary School Class

- In FY 2024, a total of 3,876.0 classroom teachers are required to staff elementary classes for 81,605 general education students. The average divisionwide elementary school ratio is 21.1 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 13.9 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 teaching periods with a base ratio of 27.9. Staffing is also 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 adjacent chart 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 2023 budget. The chart below shows the results of applying the classroom teacher staffing formulas to a middle school with 1,074 students and 35.3 percent of the student population eligible for FRM.

Middle School Regular Staffing			
	Enrollment		**Teachers**
General Education	948		
Special Education Level 2	126		
Total Enrollment	**1,074**		
Core and Noncore Teachers		948 x 7 / 139.5	47.6
Inclusive Practices Teachers		126 x 3 / 139.5	2.7
FRM Eligibility	379	379 x 0.8 / 139.5	2.2
Classroom Teacher Allocation			**52.5**

Average Size Middle School Class

- In FY 2024, a total of 1,399.5 classroom teachers are required to staff middle school classes for 24,644 general education students. Based on FY 2024 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 19.7 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 or Reduced-Price Meals
Eligible students x 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 (1,074 students)

- 1.0 Principal
- 3.0 Assistant Principals
- 1.0 Director, Student Services
- 4.0 School Counselors
- 52.5 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
- 18.0 Special Education Teachers
- 7.0 ESOL Teachers
- 12.0 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

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 (2,357 students)

- 1.0 Principal
- 5.0 Assistant Principals
- 1.0 Director, Student Services
- 9.0 School Counselors
- 1.0 Director, Student Activities
- 1.0 Assistant Director, Student Activities
- 111.3 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
- 17.0 Special Education Assistants
- 13.5 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 teaching periods with a base ratio of 31.0, except English classes which have a base ratio of 24.0. Staffing is also 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 adjacent chart 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 2023 budget. The following chart shows the results of applying the classroom teacher staffing formulas to a high school with 2,357 students and 31.9 percent of the student population eligible for FRM.

High School Regular Staffing[1]

	Enrollment		Teachers
General Education	2,145		
Special Education Level 2	212		
Total Enrollment	**2,357**		
Core Teachers		2145 x 6 / 155	83.0
Inclusive Practices Teachers		212 x 4 / 155	5.5
FRM Eligibility	752	752 x 0.8 /155	3.9
English Teachers		2145 / 120	17.9
SOL Class Size Teacher[2]			1.0
Classroom Teacher Allocation			**111.3**

[1]Does not add due to rounding.
[2]All general high schools receive an additional 1.0 teacher position to meet core SOL class size.

Average Size High School Class

- In FY 2024, a total of 2,962.7 classroom teachers are required to staff high school classes for 53,623 general education students. Based on FY 2024 projected enrollment, the average divisionwide high school ratio is 25.3 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 20.3 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 2020 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 2020 - FY 2024

Fiscal Year	Program	Amount ($ in millions)	Positions
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[1]	$4.3	16.5
	Staffing Contingency (including FY 2018 Final Budget Review)	$4.3	39.6
	World Language Enhancements	$1.2	12.0
2021	FCPSOn Middle School[1]	$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)[2]	$9.3	50.0
	Technology Infrastructure Reserve (recurring)[2]	$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[3]	$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
	Advanced Academic Program (AAP) Staffing Phase II	$2.9	26.0
	Middle School Office Staffing	$0.7	13.0
	Assistant Principal Staffing	$8.4	52.0
	Special Education Novice Teacher Support	$0.6	5.0
	Library Staffing for High School Special Education Centers	$0.1	1.0
	Innovation Project at Lewis	$0.4	3.7
	Translator/Interpreter Support	$1.0	10.0
2024	Safety and Security	$0.4	5.0
	Advanced Academic Program (AAP) Phase III	$1.6	14.5
	Innovation Project at Lewis Year 2	$0.5	2.7
	PreK Expansion[4]	$2.0	0.0
	Family liaisons at Title 1 Schools[5]	$0.0	41.1

[1]Technology support specialist (TSSpec) positions account for $2.0 million in 2020 and $0.5 million in 2021.

[2]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.

[3]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.

[4] The program includes an increase of 10.0 teachers, 10.0 instructional assistants, and 5.0 comprehensive services staff to support this investment. This is a transfer of funds from the Operating Fund to the Grants Fund.

[5]Position conversions to provide a dedicated family liaison position at each of the 42 Title I schools and a family engagement region representative for each of the five regions.

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.

The FY 2023 Approved Budget WABE cost per pupil is $18,772, which is calculated based on averages for general education and special education.

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 divisions or as a time-series comparison within one division. A divisionwide cost per pupil is computed annually using a methodology agreed on by the Washington Area Boards of Education (WABE).

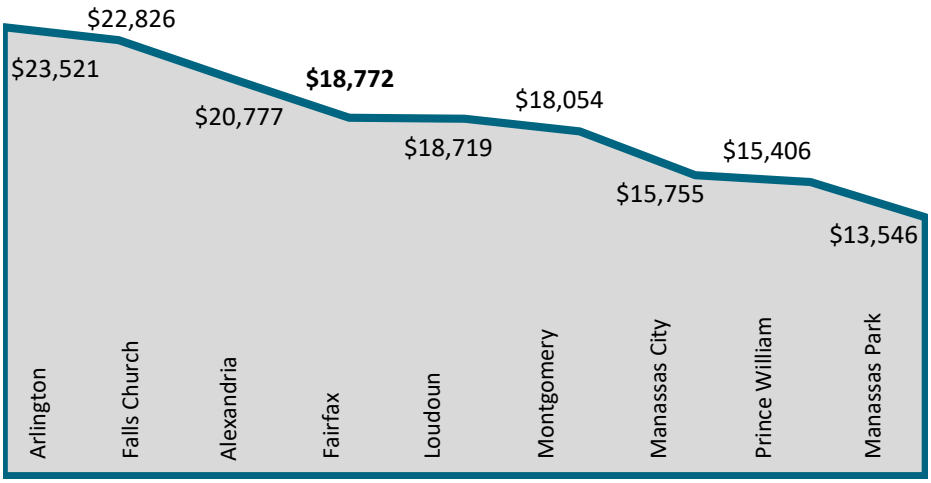
The WABE calculation includes general education, special education, and federal entitlement grants, as well as all support expenditures in the operating fund, but it excludes operating fund transfers to PreK and Early Head Start, Adult and Community Education (ACE), debt service, and the federal stimulus 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 2023 divisionwide average cost-per-pupil ratios, calculated according to WABE guidelines, are shown in the chart below. In FY 2023, FCPS ranks fourth compared to other school districts in the metropolitan area with a cost per pupil of $18,772. The WABE cost-per-pupil calculations in the chart below exclude federal stimulus dollars related to the pandemic.

WABE Cost Per Pupil

FY 2023 WABE Comparison to Other School Divisions[1,2,3,4]



[1]Source: FY 2023 Washington Area Boards of Education (WABE) Guide.

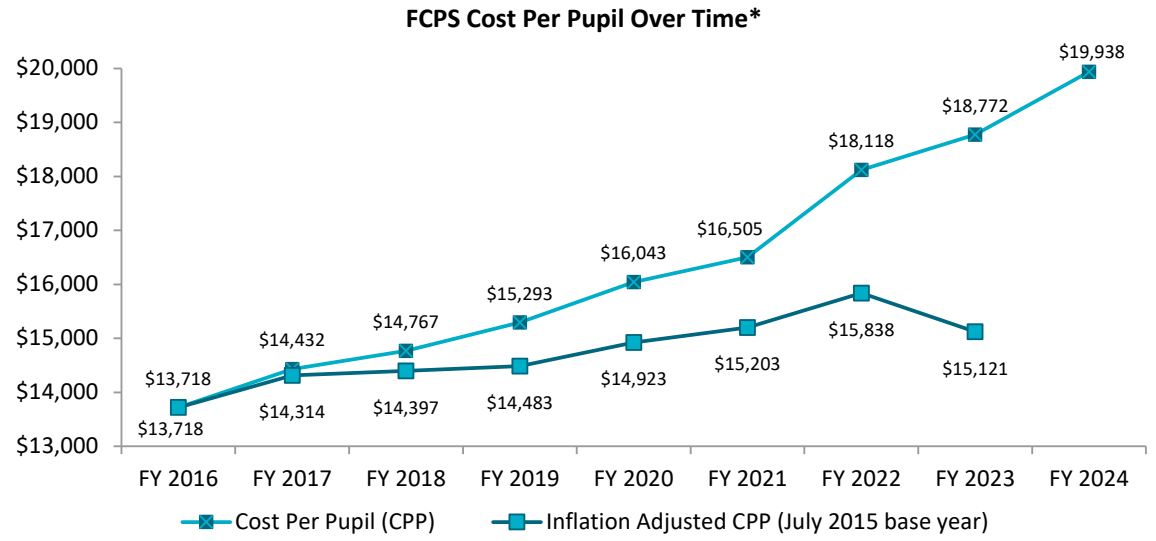
[2]Uniform formulas were developed by the WABE committee for consistency area wide. These numbers are comparable; however, the cost per pupil reported here may differ from that reported in individual districts' budget documents or other reports.

[3]Data not available at time of compilation for Prince George's County.

[4]Excludes federal stimulus funding.

FCPS Cost Per Pupil Over Time

Per-pupil spending increased by 9.8 percent in FY 2022, by 3.6 percent in FY 2023 and by 6.2 percent as of the FY 2024 Proposed Budget. After adjusting for inflation, the average annual increase from FY 2016 to FY 2023 is 1.4 percent.



*FY 2021 and FY 2022 FCPS cost per pupil includes federal stimulus funding.

Cost Per Pupil

The FCPS FY 2024 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 2024 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 2024 Proposed Cost Per Pupil Summary[1]

	FY 2022 Approved	FY 2023 Approved	FY 2024 Proposed	Change FY 2023 - FY 2024 Amount	Change FY 2023 - FY 2024 Percent
General Education					
PreK and Early Head Start	$15,983	$18,025	$19,220	$1,195	6.6%
Elementary School Program	$15,287	$16,049	$17,186	$1,136	7.1%
Middle School Program	$14,276	$15,116	$15,702	$586	3.9%
High School Program	$15,734	$15,441	$16,302	$860	5.6%
Average for General Education	**$15,269**	**$15,702**	**$16,659**	**$957**	**6.1%**
Average for Special Education	**$28,605**	**$30,042**	**$31,134**	**$1,092**	**3.6%**
FCPS Cost Per Pupil[2]	**$18,118**	**$18,772**	**$19,938**	**$1,166**	**6.2%**

[1]Does not add due to rounding.

[2]FY 2022 FCPS cost per pupil includes federal stimulus funding.

Cost Per Pupil

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. Almost all operating fund expenditures are included in cost-per-pupil calculations. Items that would increase the cost per pupil that are included in the budget are costs that increase at a higher percentage than the growth rate of students, for example in this budget there are increases in compensation, costs for student needs, and retirement rate adjustments. Conversely, there may be factors that decrease 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. A recent example of this would be the elimination of the ESSER II and III federal stimulus funding in FY 2023. Also, budget changes related to instructional and operational resources influence the per-pupil costs for FY 2024. Detailed descriptions of these resources can be found in the School Operating Fund Highlights Section.

The FY 2024 general education cost per pupil for PreK and Early Head Start increased by $1,195, or 6.6 percent, over the FY 2023 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 increased 1.0 percent, while the total costs are increasing by 7.7 percent. The cost increase is primarily due to an increase in the school operating fund transfer to support the PreK expansion for 10 classrooms.

The FY 2024 general education cost per pupil for elementary school, which includes English for Speakers of Other Languages (ESOL), increased by $1,136, or 7.1 percent. Total enrollment projections increased by 0.6 percent, while total costs increased by 7.1 percent. The cost increase is primarily due to enrollment growth, elementary teacher leadership stipends, dedicated family liaison positions at each Title I school, the Equitable Access to Literacy Plan, and year 3 of the Advanced Academic Program. In addition, funding includes a step increase for all eligible employees, a 3.0 percent market scale adjustment for all employees, rate changes for retirement and health, and an adjustment for employee turnover.

The FY 2024 general education cost per pupil for middle school, which includes ESOL, increased by $586, or 3.9 percent. Total costs increased by 4.8 percent, while enrollment projections increased by 1.1 percent. The cost increase is primarily due to enrollment growth, year 3 of the Advanced Academic Program, middle school athletics, and a dedicated family liaison position at each Title I school. In addition, funding includes a step increase for all eligible employees, a 3.0 percent market scale adjustment for all employees, rate changes for retirement and health, and an adjustment for employee turnover.

The FY 2024 general education cost per pupil for high school, which includes ESOL, increased by $860, or 5.6 percent. Total costs increased by 6.7 percent, while enrollment projections increased by 1.5 percent. The cost increase is primarily due to enrollment growth and extended contracts for high school counselors. In addition, funding includes a step increase for all eligible employees, a 3.0 percent market scale adjustment for all employees, rate changes for retirement and health, and an adjustment for employee turnover.

The FY 2024 average cost per pupil for general education, which includes ESOL, increased by $957, or 6.1 percent, over the FY 2023 Approved Budget, which includes the combined impacts of PreK and Early Head Start, in addition to elementary, middle, and high school programs.

The FY 2024 average cost per pupil for special education increased by $1,092, or 3.6 percent, over the FY 2023 Approved Budget. This increase in average cost per pupil for special education is primarily due to the Special Education Compensatory Services Fund and enrollment increases. In addition, funding includes a step increase for all eligible employees, a 3.0 percent market scale adjustment for all employees, rate changes for retirement and health, 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 2024, the additional net cost per pupil for special education is $14,474 compared to $14,340 in FY 2023 Approved Budget.

The FY 2024 FCPS cost per pupil is $19,938, an increase of $1,166, or 6.2 percent, over the FY 2023 Approved Budget calculation. This increase is due to the compensation increases mentioned above, and other increases that can be found in the School Operating Funds Highlights section. The FCPS calculation uses the School Operating Fund with adjustments made as described in the Cost Per Pupil Overview section 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.

FY 2024 Proposed Cost Per Service Summary*

	FY 2022 Approved	FY 2023 Approved	FY 2024 Proposed	Change FY 2023 - FY 2024 Amount	Change FY 2023 - FY 2024 Percent
English for Speakers of Other Languages (ESOL)					
Average for ESOL	**$3,723**	**$4,269**	**$4,546**	**$278**	**6.5%**
Special Education					
Preschool	$25,008	$26,542	$25,406	($1,135)	-4.3%
Level 1 Services	$7,565	$7,844	$8,477	$632	8.1%
Level 2 Services	$33,657	$34,988	$37,175	$2,187	6.2%
Related Services	$7,228	$8,107	$8,490	$383	4.7%
Average for Special Education (per service)	**$16,619**	**$17,349**	**$18,411**	**$1,062**	**6.1%**

*Does not add due to rounding.

The FCPS Alternative High School programs and Nontraditional Schools and Programs are currently under review in anticipation of a restructured model. The new model will improve instructional practices that respond to the specific learning needs of students enrolled in nontraditional settings, increase fiscal responsibility and transparency, and promote equity and opportunity for students across the division while partnering with comprehensive schools and communities to meet the unique needs of our students.

The FY 2024 Proposed Budget overall cost-per-service calculation for ESOL increased by 15.9 percent and the number of services is projected to increase by 8.8 percent. Funding includes a step increase for all eligible employees, a 3.0 percent market scale adjustment for all employees, rate changes for retirement and health, and an adjustment for employee turnover. The average cost per service for ESOL is $4,546, an increase of $278, or 6.5 percent, over the FY 2023 Approved Budget.

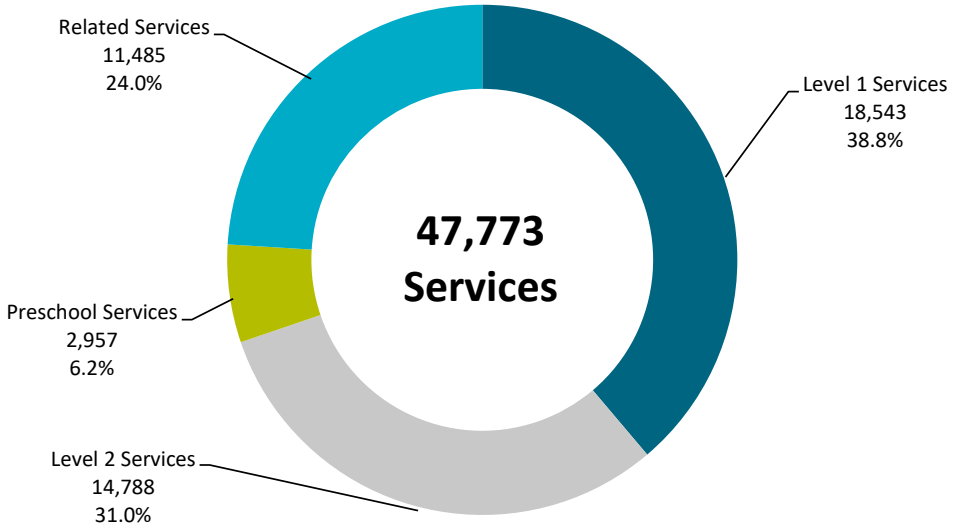
In FY 2024, total special education services are projected to increase 2.8 percent, and costs are projected to increase 9.1 percent over the FY 2023 Approved Budget. The FY 2024 Proposed Budget includes a step increase for all eligible employees, a 3.0 percent market scale adjustment for all employees, rate changes for retirement and health, and an adjustment for employee turnover as well as the Special Education Compensatory Services Fund and other investments that can be found in the School Operating Fund Expenditure Highlights section. Changes in services and compensation adjustments result in variances in per-service costs, ranging from an increase of 8.1 percent to a decrease of 4.3 percent. The average cost per service for special education is $18,411 an increase of $1,062, or 6.1 percent, over the FY 2023 Approved Budget.

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.

FY 2024 Special Education Services



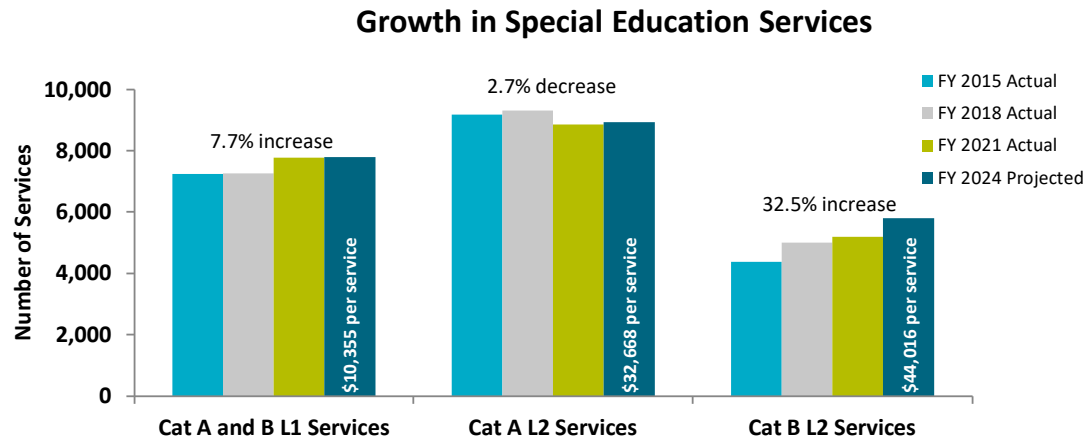
- Level 1 services are those provided to students for less than 50 percent of the school day. These services may be provided to students in a general education setting or in a more restrictive setting. If a student receives only Level 1 services, they are counted for FCPS enrollment purposes as a general 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.
- 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 2024, 47,773 special education services are projected to be provided to 28,251 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. The majority of special education students receive their primary service in either Category A or Category B.

In FY 2024, 47,773 special education services will be provided to 28,251 students.

Special Education Services

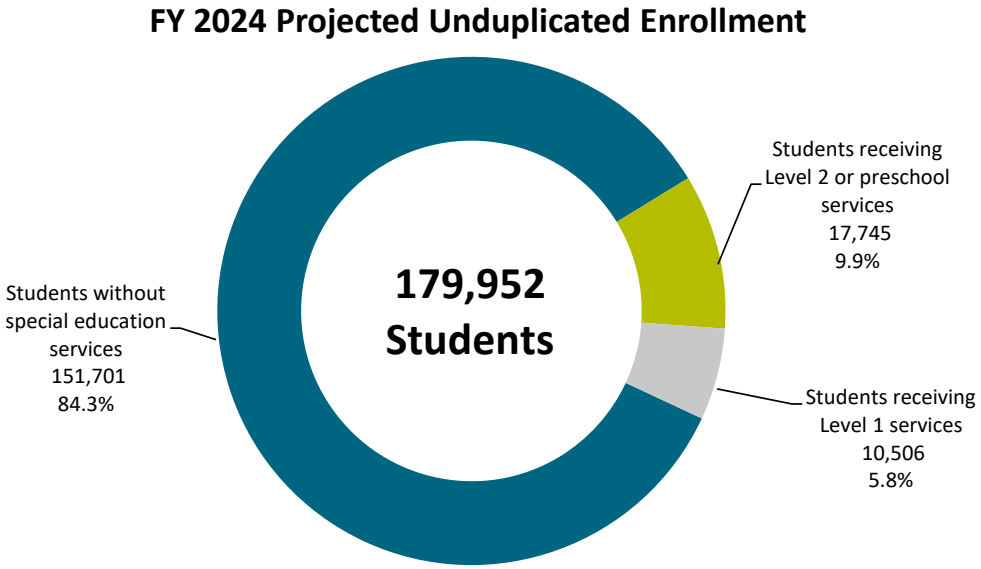
As shown in the chart below, over the past ten years the least resource intensive services (Category A and B Level 1) have increased by 7.7 percent, the more resource intensive services (Category A Level 2) have declined by 2.7 percent, while the most resource intensive services (Category B Level 2) have grown by 32.5 percent.



The provision of special education services is mandated by the Individuals with Disabilities Education Act (IDEA).

Staffing for special education services is based on ratios established by the 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 the ratio at any point during the school year, providing additional resources is mandatory.

In FY 2024, students receiving special education services are projected to make up 15.7 percent of the total FCPS enrollment as shown in the following chart. Students receiving Level 1 services make up 5.8 percent of the FY 2024 total, while students receiving Level 2 services or preschool services make up 9.9 percent of the total 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 special education students move from Level 1 to Level 2 status as determined in their annual IEP meeting.
- FCPS special education students are found to need a different combination of services or additional services as determined in their annual IEP meeting.
- FCPS students who had not previously received special education services are found eligible.
- Students from outside FCPS move to the area and are found eligible for special education services.

The number of services provided to each special education student is an additional factor that influences special education staffing and costs. The average number of services provided to each special education student is approximately 1.7 services per student.

The following chart provides a breakdown of services by category and level.

Special Education Services

Special Education Services and Enrollment						
	FY 2022 Actual	FY 2023 Projected	FY 2023 Actual	FY 2024 Projected	Change FY 2023 Projected to FY 2024 Projected	
					Amount	Percent
Category A Services						
Level 1 [1]						
Emotionally Disabled	654	654	661	627	(27)	-4.1%
Learning Disabled	5,147	5,205	5,360	5,181	(24)	-0.5%
Level 2 [2]						
Emotionally Disabled	996	1,071	1,014	997	(74)	-6.9%
Learning Disabled	7,737	7,964	7,704	7,934	(30)	-0.4%
Subtotal Category A Services	**14,534**	**14,894**	**14,739**	**14,739**	**(155)**	**-1.0%**
Category B Services						
Level 1 [1]						
Autism	887	892	896	909	17	1.9%
Davis and Pulley Center Services	1	5	0	0	(5)	-100.0%
Intellectually Disabled	79	63	84	52	(11)	-17.5%
Physically Disabled	23	22	31	25	3	13.6%
Noncategorical	961	948	963	1,007	59	6.2%
Level 2 [2]						
Autism	2,610	2,599	2,795	2,932	333	12.8%
Davis and Pulley Center Services	330	341	277	340	(1)	-0.3%
Intellectually Disabled	962	1,010	964	979	(31)	-3.1%
Physically Disabled	90	83	76	88	5	6.0%
Noncategorical	1,249	1,299	1,436	1,455	156	12.0%
Subtotal Category B Services	**7,192**	**7,262**	**7,522**	**7,787**	**525**	**7.2%**
Other Services						
Level 1 [1]						
Preschool Resource	778	975	871	1,070	95	9.7%
Deaf/Hard-of-Hearing	268	276	254	256	(20)	-7.2%
Vision-Impaired	336	335	327	380	45	13.4%
Speech and Language Impaired	9,949	9,829	10,370	10,106	277	2.8%
Level 2 [2]						
Preschool	1,062	1,108	1,224	1,292	184	16.6%
Preschool Autism	430	419	592	595	176	42.0%
Deaf/Hard-of-Hearing	60	61	56	57	(4)	-6.6%
Vision-Impaired	6	6	5	6	0	0.0%
Subtotal Other Services	**12,889**	**13,009**	**13,699**	**13,762**	**753**	**5.8%**
Related Services						
Adaptive Physical Education	2,583	2,544	2,728	2,640	96	3.8%
Audiology Services	189	192	184	185	(7)	-3.6%
Career and Transition Services	3,579	3,283	3,892	3,239	(44)	-1.3%
Assistive Technology Services	2,593	2,447	2,655	2,586	139	5.7%
Therapy Services	2,858	2,825	2,886	2,835	10	0.4%
Subtotal Related Services	**11,802**	**11,291**	**12,345**	**11,485**	**194**	**1.7%**
Services (FCPS enrolled)	**46,417**	**46,456**	**48,305**	**47,773**	**1,317**	**2.8%**
Unduplicated Special Education Enrollment						
Students Enrolled in FCPS	26,711	26,828	27,940	28,251	1,423	5.3%
Contract Services Students	243	259	216	245	(14)	-5.4%
Private School and Home School	182	138	160	135	(3)	-2.2%
Enrollment Count[3]	**27,136**	**27,225**	**28,316**	**28,631**	**1,406**	**5.2%**

[1]Level 1 services are those which are provided for less than 50 percent of the instructional day.
[2]Level 2 services are those which are provided for 50 percent or more of the instructional day.
[3]Total number of students receiving one or more special education services for whom FCPS is responsible.

Shifting Student Needs: Enrollment

The FY 2024 Fairfax County Public Schools (FCPS) projected enrollment is 179,952 students across 199 schools and centers. This represents an increase of 2,382 students compared to the FY 2023 Approved Budget after excluding students served outside FCPS and at Fairfax Adult High School. While enrollment has rebounded somewhat from pandemic lows, FCPS anticipates that larger cohorts moving through middle and high school will be offset by smaller, recent kindergarten cohorts, thereby decreasing overall enrollment totals. In effect, the size difference between the upper grade cohorts and lower grade cohorts is expected to suppress any continued pandemic rebound.

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 school. Kindergarten projections are based on historical relationships between kindergarten enrollment and the births five years prior of Fairfax County and Fairfax 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 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 enrollment is captured in January, and the PreK and Early Head Start program enrollment is captured as of March 31. The FCPS website provides a monthly enrollment report. This report will differ from the current year actual enrollment contained in the budget. The 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
2022	178,421
Projections	
2023 est	180,070
2024	179,952

FY 2024 Enrollment Adjustment

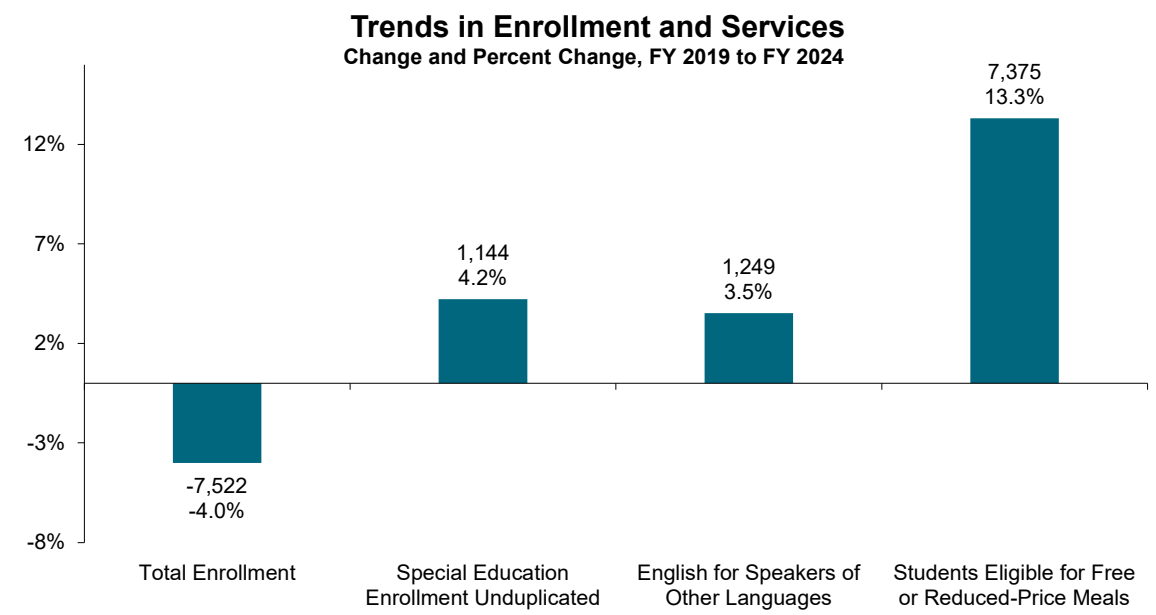
	FY 2023 Approved	FY 2023 Estimate	FY 2024 Proposed	Change from Approved to Proposed Number	Change from Approved to Proposed Percent	Change from Estimate to Proposed Number	Change from Estimate to Proposed Percent
General:							
Elementary	81,151	82,116	81,605	454	0.6%	(511)	-0.6%
Middle	24,379	24,711	24,644	265	1.1%	(67)	-0.3%
High	52,599	53,724	53,623	1,024	1.9%	(101)	-0.2%
General	**158,129**	**160,551**	**159,872**	**1,743**	**1.1%**	**(679)**	**-0.4%**
PreK and Early Head Start	1,842	1,842	1,861	19	1.0%	19	1.0%
Nontraditional	663	663	463	(200)	-30.2%	(200)	-30.2%
Special Education*	16,936	17,014	17,756	820	4.8%	742	4.4%
Total	177,570	180,070	179,952	2,382	1.3%	(118)	-0.1%

*Includes Level 2 and preschool services.

Student Needs

Changes in the composition of enrollment influence the budget. The number of students eligible for special education services, ESOL services, and those eligible for FRM have all grown over the last five years while overall enrollment has declined during that time period. 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 2019 to the FY 2024 projection.



English for Speakers of Other Languages (ESOL) Trends

In FY 2024, 36,790 students in grades K-12 are projected to receive ESOL services. Approximately 20 percent of FCPS students will receive ESOL services. This is a projected increase of 1,249 ESOL services, or 3.5 percent, as compared to FY 2019 actual services.

Students eligible for free and reduced-price meals and special education services have increased at a faster pace than overall enrollment.

Free and Reduced-Price Meals Eligibility Trends

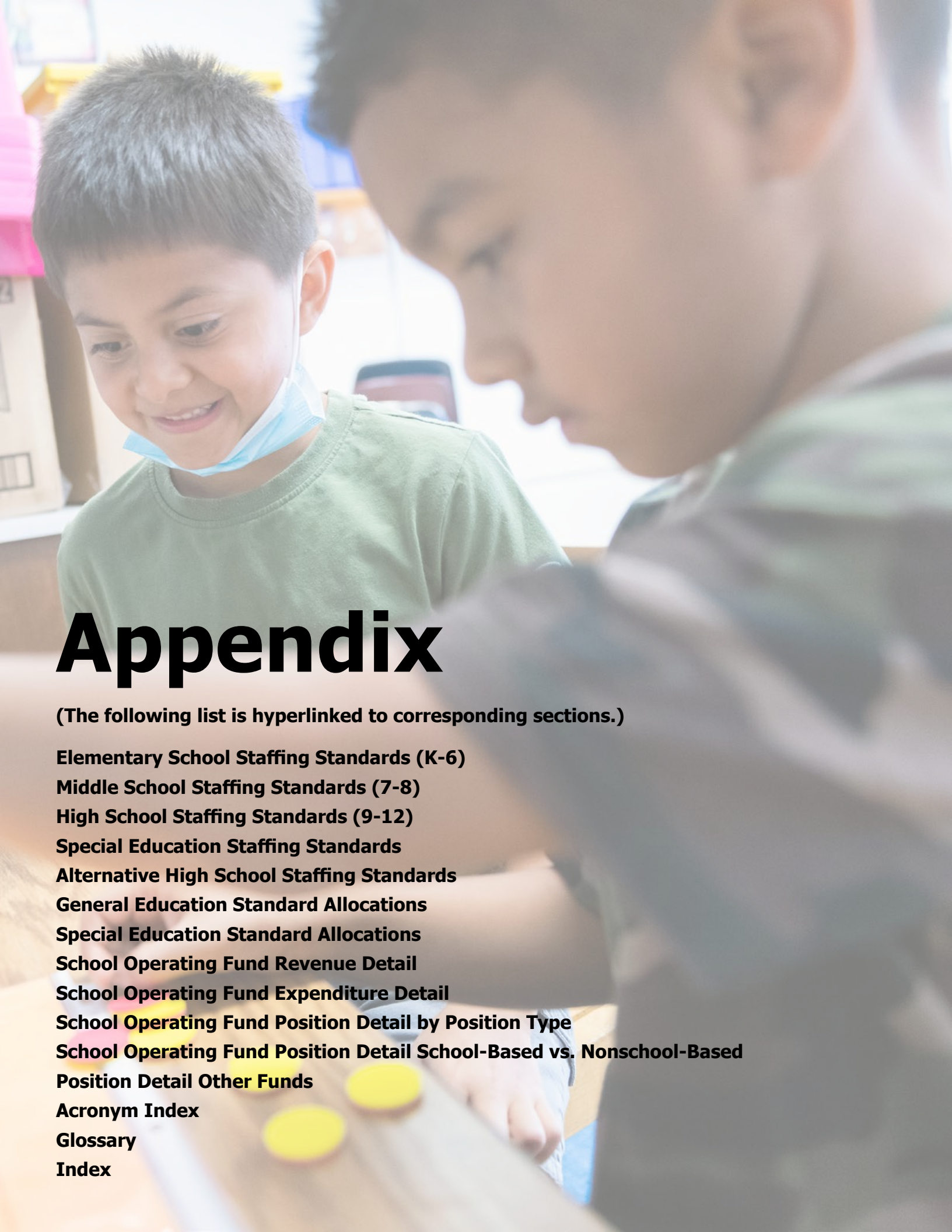
Families qualifying for free and reduced-price meals (FRM) must meet established federal guidelines for income and household size. In FY 2024, FRM eligibility is projected to be 62,803 students, or 34.9 percent of enrollment. This is a projected increase of 7,375 students, or 13.3 percent, as compared to FY 2019 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 fee 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 2024, 28,251 students are projected to receive special education services excluding students served outside FCPS. This reflects an increase of 1,144 students, or 4.2 percent, compared to FY 2019 actual services. Over 15 percent of FCPS students are projected to receive special education services in FY 2024.



Appendix

(The following list is hyperlinked to corresponding sections.)

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Elementary School Staffing Standards (K-6)

Position	FY 2023 Approved Budget: Contract Length (Days)	Fairfax County School Board Staffing Standards: Personnel	Criteria	FY 2024 Proposed Budget: Contract Length (Days)	Fairfax County School Board Staffing Standards: Personnel	Criteria	State Staffing Standards: Personnel	Criteria
Changes From the Previous Year are Highlighted								
Principal	260	1.0	Per school	260	1.0	Per school	0.5 1.0	299 or fewer students 300 or more students
Assistant Principal[1]	220	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).		220	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
Classroom Teacher								
Kindergarten	195	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.	195	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	195	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.	195	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	195	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.	195	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**	**390-714**	**715+**	**FRM**	**1-389**	**390-714**	**715+**
	<20%	24.0	25.0	26.0	**<20%**	24.0	25.0	26.0
	20 - <30%	23.0	24.0	25.0	**20 - <30%**	23.0	24.0	25.0
	30 - <40%	22.0	23.0	24.0	**30 - <40%**	22.0	23.0	24.0
	40 - <50%	21.0	22.0	23.0	**40 - <50%**	21.0	22.0	23.0
	50 - <60%	20.0	21.0	22.0	**50 - <60%**	20.0	21.0	22.0
	60 - <70%	20.0	20.0	21.0	**60 - <70%**	20.0	20.0	21.0
	70% +	20.0	20.0	20.0	**70% +**	20.0	20.0	20.0
Program Ratio 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.		Schools are designated with a maximum class cap for K-3 based on students eligible for free meals.	
Advanced Academic Center	195	1.0	Per 26 students (Grades 3-6)	195	1.0	Per 26 students (Grades 3-6)	See classroom teacher.	
Librarian[1]	195	1.0 2.0	Per school When an elementary school's enrollment reaches 1,050 students.	195	1.0 2.0	Per school When an elementary school's enrollment reaches 1,050 students.	Part-time 1.0	299 or fewer students 300 or more students
Psychologist and Social Worker	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).	

[1]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)

	FY 2023 Approved Budget			FY 2024 Proposed Budget			State 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	Personnel	Criteria
Changes From the Previous Year are Highlighted								
General Music / Physical Education/ Art / World Languages	195	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.	195	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.	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.	
Office Personnel[1]	Various	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 II, 1.0 student information assistant, and remainder as office assistant positions.	Various	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 II, 1.0 student information assistant, and remainder as office assistant positions.	Part-time 1.0	299 or fewer students 300 or more students
School-Based Technology Specialist (SBTS)	220	1.0	Per school	220	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.	
Technology Support Specialist (TSSpec)	260	0.5 1.0 1.5	per school 750-1,249 students 1,250+ students	260	0.5 1.0 1.5	per school 750-1,249 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.	
Custodian	260	3.5-11.0	Per school 0.028 * select teaching positions + 0.0273 * sq footage / 1,000 + 0.0009 * projected enrollment + 0.3 comm use - 0.5 prior reduction. Allocation is 1.0 building supervisor, 1.0 custodian II, and remainder as custodian I.	260	3.5-11.0	Per school 0.028 * select teaching positions + 0.0273 * sq footage / 1,000 + 0.0009 * projected enrollment + 0.3 comm use - 0.5 prior reduction. Allocation is 1.0 building supervisor, 1.0 custodian II, and remainder as custodian I.	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.	
School Counselor[1]	195	1.0 1.5 2.0 2.5 etc.	550 or fewer points 551-800 points 801-1,050 points 1,051-1,300 points Points are determined based on student enrollment plus a factor for FRM eligible students (0.16 for >=20%, 0.2 for >=40%, 0.25 for >=60%, and 0.31 for >=80%	195	1.0 1.5 2.0 2.5 etc.	550 or fewer points 551-800 points 801-1,050 points 1,051-1,300 points Points are determined based on student enrollment plus a factor for FRM eligible students (0.16 for >=20%, 0.2 for >=40%, 0.25 for >=60%, and 0.31 for >=80%	1.0	One full-time equivalent school counselor position per 325 students in grades kindergarten through 12.
English for Speakers of Other Languages (ESOL) Teacher	195	1.0	L1 / 45 + L2 / 55 + L3&K / 60 + L4 / 73 rounded to nearest 0.5 position. Minimum allocation of 1.0.	195	1.0	L1 / 45 + L2 / 55 + L3&K / 60 + L4 / 73 rounded to nearest 0.5 position. Minimum allocation of 1.0.	20 full-time equivalent instructional positions per 1,000 students identified as limited English proficient divisionwide.	
Advanced Academic Resource Teacher	195	0.5 1.0	20 schools with lowest FRM rates. 122 schools with highest FRM rates.	195	1.0	Per school	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.	

[1]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 2023 Approved Budget: Contract Length (Days)	FY 2023 Approved Budget: Fairfax County School Board Staffing Standards – Personnel	FY 2023 Approved Budget: Fairfax County School Board Staffing Standards – Criteria	FY 2024 Proposed Budget: Contract Length (Days)	FY 2024 Proposed Budget: Fairfax County School Board Staffing Standards – Personnel	FY 2024 Proposed Budget: Fairfax County School Board Staffing Standards – Criteria	State Staffing Standards – Personnel	State Staffing Standards – Criteria
Changes From the Previous Year are Highlighted								
Instrumental Band Teacher	195	Assigned according to enrollment in the program.		195	Assigned according to enrollment in the program.		Standards of Quality do not mandate a ratio.	
Instrumental String Teacher	195	Assigned according to enrollment in the program.		195	Assigned according to enrollment in the program.		Standards of Quality do not mandate a ratio.	
Reading Teacher	195	1.0 2.0	999 or fewer students per school 1,000 or more students	195	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	195	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.		195	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.	
Family Liaisons	191	Prior year positions/role funded from hourly funds.		191	.875 FTE Assigned to each Title I school. Title 1 Schools are selected according to the percentage of students from low-income families. Additional .875 FTE assigned to each region.		Virginia state standards require provision of support services necessary for the efficient and cost-effective operation and maintenance of schools.	
Instructional Assistant	191	1.0 2.0 3.0	649 students or fewer per school 650-849 students 850 or more students	191	1.0 2.0 3.0	649 students or fewer per school 650-849 students 850 or more students	Virginia state standards require provision of support services necessary for the efficient and cost-effective operation and maintenance of schools.	
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 / $5,152 / 2.0			399 or less / $5,307 / 2.0			
		400-599 / $6,440 / 2.5			400-599 / $6,633 / 2.5			
		600-799 / $7,729 / 3.0			600-799 / $7,961 / 3.0			
		800-999 / $9,017 / 3.5			800-999 / $9,287 / 3.5			
		1,000-1,199 / $10,304 / 4.0			1,000-1,199 / $10,613 / 4.0			
		1,200-1,399 / $11,592 / 4.5			1,200-1,399 / $11,940 / 4.5			

[1]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 2023 Approved Budget: Contract Length (Days)	FY 2023 Approved Budget: Fairfax County School Board Staffing Standards: Personnel	FY 2023 Approved Budget: Fairfax County School Board Staffing Standards: Criteria	FY 2024 Proposed Budget: Contract Length (Days)	FY 2024 Proposed Budget: Fairfax County School Board Staffing Standards: Personnel	FY 2024 Proposed Budget: Fairfax County School Board Staffing Standards: Criteria	State Staffing Standards: Personnel	State Staffing Standards: Criteria
Changes From the Previous Year are Highlighted								
Principal	260	1.0	Per school	260	1.0	Per school	1.0	Per school (must be employed on a 12-month basis).
Assistant Principal[1]	220	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).		220	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 2.0 3.0 4.0	600 – 1,199 students 1,200 – 1,799 students 1,800 – 2,399 students 2,400 – 2,999 students
Director of Student Services	260	1.0	Per school	260	1.0	Per school	At least one position must be an 11-month contract.	
School Counselor[1]	209 / 204	1.0 Includes students in special education Level 2.	320 students (ceiling)	209 / 204	1.0 Includes students in special education Level 2.	320 students (ceiling)	1.0	One full-time equivalent school counselor position per 325 students in grades kindergarten through 12.
Student Services Assistant		See Office Personnel Staffing			See Office Personnel Staffing		Virginia state standards require provision of support services necessary for the efficient and cost-effective operation and maintenance of schools.	
Librarian[1]	199 / 195	1.0 2.0 Includes students in special education Level 2. Principal assigns office support to library from school's clerical allocation.	999 or fewer students 1,000 or more students	199 / 195	1.0 2.0 Includes students in special education Level 2. Principal assigns office support to library from school's clerical allocation.	999 or fewer students 1,000 or more students	0.50 1.00 2.00 A library administrative assistant position shall be provided when enrollment reaches 750 students.	299 or fewer students 300 to 999 students 1,000 or more students
After-School Specialist	260	1.0 per school		260	1.0 per school		Staffing not specified.	
Classroom Teacher / Career and Technical Education Teacher	195 / Various	**Core and Noncore Classes** General education enrollment times 7 (class periods) divided by 139.5 (Maximum Teacher Load). **Inclusive Practice Classes** Special Education Level 2 and ED center enrollment times 3 (approximate class periods) divided by 139.5 (Maximum Teacher Load). **Weighted Factors** *Free and Reduced-Price Meals* Weighted number of students based on the percentages below ÷ 139.5 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		195 / Various	**Core and Noncore Classes** General education enrollment times 7 (class periods) divided by 139.5 (Maximum Teacher Load). **Inclusive Practice Classes** Special Education Level 2 and ED center enrollment times 3 (approximate class periods) divided by 139.5 (Maximum Teacher Load). **Weighted Factors** *Free and Reduced-Price Meals* Weighted number of students based on the percentages below ÷ 139.5 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		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. 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.	

[1]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 2023 Approved Budget: Contract Length (Days)	FY 2023 Approved Budget: Fairfax County School Board Staffing Standards: Personnel	FY 2023 Approved Budget: Fairfax County School Board Staffing Standards: Criteria	FY 2024 Proposed Budget: Contract Length (Days)	FY 2024 Proposed Budget: Fairfax County School Board Staffing Standards: Personnel	FY 2024 Proposed Budget: Fairfax County School Board Staffing Standards: Criteria	State Staffing Standards: Personnel	State Staffing Standards: Criteria
Changes From the Previous Year are Highlighted								
Office Personnel[1]	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	Finance technician	260	1.0	Finance technician		
	200	1.5	Office Assistant	200	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:			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		+0.5	1,215 – 1,349 students		
		+1.0	1,350 – 1,484 students		+1.0	1,350 – 1,484 students		
		+1.5	1,485 or more students		+1.5	1,485 or more students		
School-Based Technology Specialist (SBTS)	220	1.0	Per school	220	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.	
Technology Support Specialist (TSSpec)	260	1.0	<1,250 students	260	1.0	<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.	
		1.5	1,250+ students		1.5	1,250+ students		
Custodian	260	5.5 -11.0	Per school	260	5.5 -11.0	Per school	The school plant and grounds shall be kept safe and clean. Custodial services shall be available as necessary for health and safety.	
		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.			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.			
English for Speakers of Other Languages (ESOL) Teacher	195	2.0+	Students by level * periods per student / teacher load; minimum of 2.0	195	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		
Instrumental String Teacher	195	Assigned according to enrollment in the program.		195	Assigned according to enrollment in the program.		Standards of Quality do not mandate a ratio.	
Instrumental Band Teacher	195	Band teachers are assigned from a school's regular ratio positions.		195	Band teachers are assigned from a school's regular ratio positions.		Standards of Quality do not mandate a ratio.	
Reading Teacher	195	1.0	Per school	195	1.0	Per school	Standards of Quality require that students who are unable to read the materials necessary for instruction shall receive additional instruction in reading.	
		Glasgow and Sandburg Middle Schools receive 2.0 reading teachers.			Glasgow and Sandburg Middle Schools receive 2.0 reading teachers.			
Title I Teacher	195	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.		195	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.	

[1]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 2023 Approved Budget			FY 2024 Proposed Budget			State 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	Personnel	Criteria
Changes From the Previous Year are Highlighted								
Psychologist and Social Worker	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).	
Advanced Academic Resource Teacher	195	0.5	18 middle schools with the greatest FRM eligibility	195	0.5	Per school	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.	
Safety and Security Assistant	188	1.0	Per school	188	1.0	Per school	Virginia state standards require provision of support services necessary for the efficient and cost-effective operation and maintenance of schools.	

[1]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 2023 Approved Budget: Contract Length (Days)	FY 2023 Approved Budget: Fairfax County School Board Staffing Standards: Personnel	FY 2023 Approved Budget: Fairfax County School Board Staffing Standards: Criteria	FY 2024 Proposed Budget: Contract Length (Days)	FY 2024 Proposed Budget: Fairfax County School Board Staffing Standards: Personnel	FY 2024 Proposed Budget: Fairfax County School Board Staffing Standards: Criteria	State Staffing Standards: Personnel	State Staffing Standards: Criteria
Changes From the Previous Year are Highlighted								
Principal	260	1.0	Per school	260	1.0	Per school	1.0	Per school (must be employed on a 12-month basis).
Assistant Principal[1]	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.		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 2.0 3.0 4.0	600 – 1,199 students 1,200 – 1,799 students 1,800 – 2,399 students 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.	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	Virginia state standards require provision of support services necessary for the efficient and cost-effective operation and maintenance of schools.	
Department Chairperson	195	Thomas Jefferson High School for Science and Technology receives 2.7 positions.		195	Thomas Jefferson High School for Science and Technology receives 2.7 positions.		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	At least one position must be an 11-month contract.	
School Counselor[1]	204	1.0	290 students (ceiling)	204	1.0	290 students (ceiling)	1.0	One full-time equivalent school counselor position per 325 students in grades kindergarten through 12.
		Includes students in special education Level 2			Includes students in special education Level 2			
College and Career Specialist	194	1.0	Per school	194	1.0	Per school	Virginia state standards require provision of support services necessary for the efficient and cost-effective operation and maintenance of schools.	
Assistant Student Activities Director	260	1.0	Per school	260	1.00	Per school	Virginia state standards require provision of support services necessary for the efficient and cost-effective operation and maintenance of schools.	
Head Librarian	204	1.0	Per School	204	1.0	Per School	0.5	299 or fewer students
Librarian[1]	195	1.0	Per School	195	1.0	Per School	1.0 2.0	300 – 999 students 1,000 or more 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.		A library administrative assistant position shall be provided when enrollment reaches 750 students.	
Safety and Security Specialist	195	1.0	Per school In addition, one community liaison is provided to Fairfax High School	195	1.0	Per school	Virginia state standards require provision of support services necessary for the efficient and cost-effective operation and maintenance of schools.	

[1]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 2023 Approved Budget: Contract Length (Days)	FY 2023 Approved Budget: Fairfax County School Board Staffing Standards: Personnel	FY 2023 Approved Budget: Fairfax County School Board Staffing Standards: Criteria	FY 2024 Proposed Budget: Contract Length (Days)	FY 2024 Proposed Budget: Fairfax County School Board Staffing Standards: Personnel	FY 2024 Proposed Budget: Fairfax County School Board Staffing Standards: Criteria	State Staffing Standards: Personnel	State Staffing Standards: Criteria
Changes From the Previous Year are Highlighted								
Classroom Teacher, Career and Technical Education (CTE) Teacher, Band Director	195/ Various	**Core Classes** 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. **English Classes** General education enrollment divided by 120 (Regular Maximum Teacher Load). **Inclusive Practice Classes** Special Education Level 2 and ED center enrollment times 4 (approximate class periods) divided by 155.0 (Regular Maximum Teacher Load). **Thomas Jefferson** General education enrollment times 6 (class periods) divided by 145.9 (Regular Maximum Teacher Load). **Weighted Factors** *Free and Reduced-Price Meals* Weighted number of students based on the percentages below ÷ 155.0 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 **Other** 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.	195/ Various	**Core Classes** 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. **English Classes** General education enrollment divided by 120 (Regular Maximum Teacher Load). **Inclusive Practice Classes** Special Education Level 2 and ED center enrollment times 4 (approximate class periods) divided by 155.0 (Regular Maximum Teacher Load). **Thomas Jefferson** General education enrollment times 6 (class periods) divided by 145.9 (Regular Maximum Teacher Load). **Weighted Factors** *Free and Reduced-Price Meals* Weighted number of students based on the percentages below ÷ 155.0 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 **Other** 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.	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. 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.
Academy Teacher	195/ Various	Academy courses are staffed on an average ratio of 20:1. A pool of 75.0 positions is available for distribution.		195/ Various	Academy courses are staffed on an average ratio of 20:1. A pool of 75.0 positions is available for distribution.		See classroom teacher.	
Assessment Coach	219	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.	
Certified Athletic Trainer	220	1.0	Per school	220	1.0	Per school	Virginia state standards require provision of support services necessary for the efficient and cost-effective operation and maintenance of schools.	

[1]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 2023 Approved Budget: Contract Length (Days)	FY 2023 Approved Budget: Fairfax County School Board Staffing Standards: Personnel	FY 2023 Approved Budget: Fairfax County School Board Staffing Standards: Criteria	FY 2024 Proposed Budget: Contract Length (Days)	FY 2024 Proposed Budget: Fairfax County School Board Staffing Standards: Personnel	FY 2024 Proposed Budget: Fairfax County School Board Staffing Standards: Criteria	State Staffing Standards: Personnel	State Staffing Standards: Criteria
Changes From the Previous Year are Highlighted								
School-Based Technology Specialist (SBTS)	220	1.0	Per school	220	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.
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		Divisionwide, local school board shall employ 1.0 position per 1,000 students in grades kindergarten through 12 to provide technology support.
Office Personnel[1]	260	1.0	Student services admin assistant	260	1.0	Student services admin assistant	1.0	599 or fewer students
	260	1.0	Administrative assistant III	260	1.0	Administrative assistant III		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 additional students.
	260	1.0	Student information assistant	260	1.0	Student information assistant		
	220	1.0	Student activities administrative assistant	220	1.0	Student activities administrative assistant		
	260	1.0	Finance technician II/III/IV	260	1.0	Finance technician II/III/IV		
	200	3.0	Office assistant	200	3.0	Office assistant		
	200	0.5	Student services office assistant	200	0.5	Student services office assistant		
	200	Additional position(s) are added when student enrollment meets the following requirements:		200	Additional position(s) are added when student enrollment meets the following requirements:			
		+0.5	1,951 – 2,250 students		+0.5	1,951 – 2,250 students		
		+1.0	2,251 – 2,550 students		+1.0	2,251 – 2,550 students		
		+1.5	2,551 – 2,810 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:		Virginia state standards require provision of support services necessary for the efficient and cost-effective operation and maintenance of schools.
	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		
	220	4.0	Subschool administrative assistant I	220	4.0	Subschool administrative assistant I		
	220	1.0	Student activities AA	220	1.0	Student activities AA		
	200	1.0	Office assistant (includes 0.5 for student services)	200	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:			Schools with subschool configurations also receive additional position(s) when student enrollment meets the following requirements:			
		+0.5	2,200 – 2,499 students		+0.5	2,200 – 2,499 students		
		+1.0	2,500 – 2,799 students		+1.0	2,500 – 2,799 students		
		+1.5	2,800 – 3,099 students		+1.5	2,800 – 3,099 students		

[1]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 2023 Approved Budget			FY 2024 Proposed Budget			State 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	Personnel	Criteria
Changes From the Previous Year are Highlighted								
Custodian	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.	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.
English for Speakers of Other Languages (ESOL) Teacher	195	2.0+	Students by level * periods per student / teacher load; minimum of 2.0 excluding Thomas Jefferson High School. Level / Periods / Teacher Load L1 / 5 / 75 L2 / 5 / 90 L3 / 3 / 125 L4 / 2 / 150	195	2.0+	Students by level * periods per student / teacher load; minimum of 2.0 excluding Thomas Jefferson High School. Level / Periods / Teacher Load L1 / 5 / 75 L2 / 5 / 90 L3 / 3 / 125 L4 / 2 / 150		20 full-time equivalent instructional positions per 1,000 students identified as limited English proficient divisionwide
Instrumental String Music Teacher	195	Assigned according to enrollment in the program.		195	Assigned according to enrollment in the program.			Standards of Quality do not mandate a ratio.
Instrumental Band Teacher	195	Assigned according to enrollment in the program.		195	Assigned according to enrollment in the program.			Standards of Quality do not mandate a ratio.
Reading Teacher	195	1.0	Per school Thomas Jefferson High School for Science and Technology does not receive a position.	195	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.
Systems of Support Teacher	209	1.0	Per school	209	1.0	Per school		Standards of Quality do not mandate a ratio.
Laboratory Teacher	195	Thomas Jefferson High School for Science and Technology receives 15.0 positions.		195	Thomas Jefferson High School for Science and Technology receives 15.0 positions.			Standards of Quality do not mandate a ratio.
Title I Teacher	195	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.		195	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.
Psychologist and Social Worker	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).
Safety and Security Assistant	188	3.0	Per school Chantilly, Woodson, and West Potomac High Schools receive 4.0 positions.	188	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.

[1]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

	FY 2023 Approved Budget			FY 2024 Proposed Budget			State 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	Personnel	Criteria
Changes From the Previous Year are Highlighted								
Principal	260	1.0	Per center for ID, IDS, emotionally disabled, Davis and Pulley Centers.	260	1.0	Per center for ID, IDS, emotionally disabled, Davis and Pulley Centers.	Virginia state standards require provision of support services necessary for the efficient and cost-effective operation and maintenance of schools.	
Secondary Special Education Assistant Principal	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.	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.	Virginia state standards require provision of support services necessary for the efficient and cost-effective operation and maintenance of schools.	
Elementary Special Ed. Assistant Principal	220	1.0	Per elementary CEDSS and Elementary DHOH program.	220	1.0	Per elementary CEDSS and Elementary DHOH program.	Virginia state standards require provision of support services necessary for the efficient and cost-effective operation and maintenance of schools.	
Office Personnel	Various			Various			Virginia state standards require provision of support services necessary for the efficient and cost-effective operation and maintenance of schools.	
ED Psychologists and Social Workers	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.		See psychologist and social worker in other sections.	
Special Education Teachers and Assistants		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.			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.	
Elementary Category A (Emotionally Disabled and Learning Disabled)	195/191	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 at a longer contract length. One assistant for every 24.0 L2 points. Supplementary staffing of 4.0 FTE is provided to CSS.		195/191	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 at a longer contract length. 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	
Secondary Category A (Emotionally Disabled and Learning Disabled)	195/191	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 84.0 (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.		195/191	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 84.0 (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	

[1]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 2023 Approved Budget: Contract Length (Days)	FY 2023 Approved Budget: Fairfax County School Board Staffing Standards: Personnel	FY 2023 Approved Budget: Fairfax County School Board Staffing Standards: Criteria	FY 2024 Proposed Budget: Contract Length (Days)	FY 2024 Proposed Budget: Fairfax County School Board Staffing Standards: Personnel	FY 2024 Proposed Budget: Fairfax County School Board Staffing Standards: Criteria	State Staffing Standards: Personnel	State Staffing Standards: Criteria
Changes From the Previous Year are Highlighted								
Elementary Category B (Autism, Intellectual Disabilities, Physical Disabilities, and Noncategorical)	195	Level 1 services generate 1.0 point while Level 2 services generate 3.8 points. One teacher for every 22.0 points.		195	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.	
							OR	
	191	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.		191	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.		1.0 1.0 1.0	24 Level 1 students 8 Level 2 w/assistant (autism, multiple disabilities, intellectual disabilities severe) 10 Level 2 w/assistant (intellectual disabilities)
	186	1.0 PHA for every 22.8 Level 2 IDS and PD points		186	1.0 PHA for every 22.8 Level 2 IDS and PD points			
Applied Behavior Analysis Instructional Assistant	191	Distributed to elementary schools such that there is always one autism staff member for approximately 2.25 Level 2 autism services.		191	Distributed to elementary schools such that there is always one autism staff member for approximately 2.25 Level 2 autism services.		The Virginia staffing standards do not specify this service.	
Applied Behavior Analysis Coach	219	1.0	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.	219	1.0	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.	
Secondary Category B (Autism, Intellectual Disabilities, Physical Disabilities, and Career Center)	195	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.		195	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.	
	191	Category B Secondary IAs and PHTAs are staffed the same as for elementary Category B.		191	Category B Secondary IAs and PHTAs are staffed the same as for elementary Category B.		OR	
	186	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.		186	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 1.0 1.0	24 Level 1 students 8 Level 2 w/assistant (autism, multiple disabilities, intellectual disabilities severe) 10 Level 2 w/assistant (intellectual disabilities)
Deaf / Hard-of-Hearing (DHOH)								
Level 2 Teacher	195/191	1.0	8.5 students with assistant	195/191	1.0	8.5 students with assistant	1.0	10 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.			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.	1.0	24 students
Level 1 Itinerant Teacher	195	1.0	18.5 students	195	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.				

[1]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

	FY 2023 Approved Budget			FY 2024 Proposed Budget			State 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	Personnel	Criteria
Changes From the Previous Year are Highlighted								
Preschool								
School-Based Teacher	195	1.0	8 students with assistant. Assistants are 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.	195	1.0	8 students with assistant. Assistants are 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.	1.0	8 students with assistant
Resource Teacher	195	1.0	12 students	195	1.0	12 students	1.0	12 students
Preschool Autism Class (PAC) Teacher	219	1.0	6 students with 2.0 assistants	219	1.0	6 students with 2.0 assistants	The Virginia staffing standards do not specify this service.	
Speech and Language								
Level 1 School-Based	195	0.5	25 services at sites with 40 or more students with Autism, ID, IDS, Hearing, and Preschool Level 2 services. 34 services elsewhere.	195	0.5	25 services at sites with 40 or more students with Autism, ID, IDS, Hearing, and Preschool Level 2 services. 34 services elsewhere.	1.0	68 students
Vision Impaired								
Level 2	195/191	1.0	8 students with assistant	195/191	1.0	8 students with assistant	1.0	8 students with assistant
Level 1 Itinerant	195	1.0	13 students receiving either vision or orientation and mobility services.	195	1.0	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.			Teacher ratios are set to allow time for travel between schools.				
Related Services								
Adaptive Physical Education (APE)			Staffing is centrally managed			Staffing is centrally managed	The Virginia staffing standards do not specify this service.	
Elementary	195	0.2	20 APE services at elementary sites with 20 or more APE services.	195	0.2	20 APE services at elementary sites with 20 or more APE services.		
Secondary	195	0.17	9 APE services at secondary sites with 9 or more APE services.	195	0.17	9 APE services at secondary sites with 9 or more APE services.		
Center-Based	195	1.0	Assigned based on enrollment.	195	1.0	Assigned based on enrollment.		
Itinerant	195	0.5	11.5 APE services	195	0.5	11.5 APE services		
Career and Transition								
School-Based	Various			Various			Virginia state standards require provision of a coordinated set of activities to promote movement from school to post-school activities, include postsecondary education, vocational training, integrated employment, continuing and adult education, adult services, independent living, or community participation. These services must be provided to each student beginning at age 14, or younger if determined appropriate by the IEP team. No specific staffing standards are defined.	
Career Academies		1.0	34 services		1.0	34 services		
Job Placement	Various	1.0	57 services	Various	1.0	57 services		
Office Technology		1.0	30 services, 2.0 PHTA		1.0	30 services, 2.0 PHTA		
Work Awareness	195	0.17	9 student periods, one planning period built in for each full teacher position allocated to high schools only.	195	0.17	9 student periods, one planning period built in for each full teacher position allocated to high schools only.		
Assistive Technology for Students with Disabilities	219	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.	219	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.	Virginia state standards require that assistive technology services be made available to each child if required by the child's IEP. The IEP team must specifically consider if the child requires assistive technology services and/or devices.	
Itinerant								
Therapy Services								
Itinerant	195	1.0	59 services for the first 945 services and then every 28 services. Additionally, there are 17.0 assistants.	195	1.0	59 services for the first 945 services and then every 28 services. Additionally, there are 17.0 assistants.	Therapy services include physical or occupational therapist or under the supervision of a qualified physical occupational therapist. No specific staffing standards are defined.	

[1]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

Position	FY 2023 Approved Budget: Contract Length (Days)	FY 2023 Approved Budget: Fairfax County School Board Staffing Standards: Personnel	FY 2023 Approved Budget: Fairfax County School Board Staffing Standards: Criteria	FY 2024 Proposed Budget: Contract Length (Days)	FY 2024 Proposed Budget: Fairfax County School Board Staffing Standards: Personnel	FY 2024 Proposed Budget: Fairfax County School Board Staffing Standards: Criteria	State Staffing Standards: Personnel	State Staffing Standards: Criteria
Changes From the Previous Year are Highlighted								
Principal	260	1.0	Per school	260	1.0	Per school	1.0	Per school (must be employed on a 12-month basis).
Assistant Principal[1]	260 / 220	2.0	Per school	260	2.0	Per school	1.0	600 – 1,199 students
Director of Student Services	260	1.0	Per school	260	1.0	Per school	At least one position must be on an 11-month contract.	
School Counselor[1]	204	1.0	270 students	204	1.0	270 students	1.0	One full-time equivalent school counselor position per 325 students in grades kindergarten through 12.
Librarian / Assistant[1]	204	1.0	Per school	204	1.0	Per school	0.5 1.0 2.0	299 or fewer students 300 – 999 students 1,000 or more students
Safety and Security Specialist	195	1.0	Per school	195	1.0	Per school	Virginia state standards require provision of support necessary for the efficient and cost-effective operation and maintenance of schools.	
Safety and Security Assistant	188	1.5	Per school	188	1.5	Per school	Virginia state standards require provision of support necessary for the efficient and cost-effective operation and maintenance of schools.	
Classroom Teacher	195	Maximum teacher load is 61 credit hours per teacher.		195	Maximum teacher load is 61 credit hours per teacher.		See high school standards.	
Assessment Coach	219	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.	
Office Personnel[1]	260 260 260 260 200	1.0 1.0 1.0 1.0 1.0	Administrative assistant III Student information assistant Finance technician Administrative assistant I Office assistant	260 260 260 260 200	1.0 1.0 1.0 1.0 1.0	Administrative assistant III Student information assistant Finance technician Administrative assistant I Office assistant	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)	220	1.0	Per school	220	1.0	Per school	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	Per school	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	195	2.0+	Students by level * periods per student / teacher load; minimum of 2.0 Level / Periods / Teacher Load L1 / 5 / 75 L2 / 5 / 90 L3 / 3 / 125 L4 / 2 / 150	195	2.0+	Students by level * periods per student / teacher load; minimum of 2.0 Level / Periods / Teacher Load L1 / 5 / 75 L2 / 5 / 90 L3 / 3 / 125 L4 / 2 / 150	20 full-time equivalent instructional positions per 1,000 students identified as limited English proficient divisionwide.	
Work and Transition (WAT) Teacher	219	Assigned according to need for cooperative work instruction.		219	Assigned according to need for cooperative work instruction.		Standards of Quality do not mandate a ratio.	

[1]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 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. The FY 2024 Proposed Budget includes funding of $2.0 million to partially offset the impact of inflation. The impact of this funding on the rates throughout this section will be incorporated during the FY 2024 Approved Budget.

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	10.00	10.00	7.50	7.50
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 consumable materials such as workbooks, laboratory materials, and replacement of worn-out materials. In FY 2024, 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 TJHHST 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. The centralized purchase of textbooks provides cost-savings and more consistency of resources for all students. 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 for grades 5 and 6.

General Education Standard Allocations

Noncapital Equipment
Schools are allocated funds within instructional supplies on a per-pupil basis for noncapital equipment replacement.

New Teacher Position Equipment Funding
New teacher position equipment funding will be automatically distributed to qualifying schools. The allocation is based on the change in teacher positions from the FY 2023 Approved Budget to the FY 2024 Approved Budget. Positions from the staffing contingency will not be eligible for new teacher position funding. The allocation for a new teacher position is $1,750.

Library Materials
Library funding totals $3.4 million in FY 2024. The Library Information Services office allocates resources from this fund to school libraries 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
Funding for FCPS music programs is budgeted within basal materials and texts. In elementary schools this funding provides general music textbooks and allocates funding on a per-pupil basis to purchase band and orchestra instruction books based on enrollment in the elementary band and string programs. The rate is $10.33 per student. An additional $0.3 million is budgeted for the other music programs including orchestra, guitar, chorus, and concert band at all school levels. 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. The High School Marching Band program receives an additional $0.5 million which is used for instructional supplies and transportation needs to participate in mandatory assessments.

Advanced Academic Program
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 for staff development. In addition to the per-school funding, each school and special education center is allocated funds based on a rate of $34.25 per teacher. These funds are used for staff development related to improving student achievement.

Student Information System Per Diem
This funding provides five additional days of per diem for Student Information Systems operators in elementary schools to provide additional support for efficient enrollment operations at 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
Each middle and High school receives department chair stipends based on enrollment. The stipends generated by enrollment in middle and high schools are:

- 1,500 students or less 7 stipends @ $1,000 each
- 1,501 to 1,999 students 8 stipends @ $1,000 each
- 2,000 students 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.

Elementary Teacher Leadership Stipends

Each elementary school receives teacher leadership stipends based on student enrollment. In addition to the stipends, each school receives hourly per-diem funding for the same number of days as the stipends. This funding is utilized by schools to support hourly teacher leadership activities beyond the extra days provided by the stipend. The stipends generated by enrollment in elementary schools are:

- 499 students or less — 5 stipends @ $1,000 each
- 500 to 799 students — 6 stipends @ $1,000 each
- 800 students or more — 7 stipends @ $1,000 each

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 TJHSST 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 includes 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 to ensure schools have the supplies they need based on actual usage. Funding for the program is centralized in the Office of Facilities Management.

Student Desks and Chairs

Schools are allocated $140 per student for one standard student desk and one standard chair for each 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 Services provides elementary schools one student orientation field trip for kindergarten and student orientation field trip for rising middle school students. The office also 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

Other 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, to award mini-grants to classroom teachers who request special materials or other support to improve instruction through creative teaching, and to 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 Department budget for indigent students who want to participate in string and band music programs at the elementary, middle, and high school levels. All schools receive an allocation from 10 percent of the postage allocation budget to purchase stamps or to utilize shipping services. The remaining 90 percent is centrally-managed to maximize savings by utilizing bulk mail rates. The region offices and the 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 unprogrammed requirements.

General Education Standard Allocations

Other Allocations			Elementary	Middle	High
Per Pupil					
Postage			$2.07	$5.41	$9.37
Office Personnel Overtime			$3.05	$3.05	$3.05
Per School					
Hourly Student Services Personnel				$12,724	$16,842
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	
Health and Medical Sciences (Including Academy)		
Eye Protection Devices	$2.25	
Technology Education (Including Academy)		
Eye Protection Devices	$2.25	
Trade and Industrial Education (Including Academy)		
Eye Protection Devices	$2.25	
High School Academies		
Field Trips	$100	per teacher
Textbooks	$630	per teacher
Staff Development	$300	per teacher
Substitutes (1 day)	$101	per teacher
Postage	$2	per student

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 2024 Instructional Supplies Allocation	FY 2024 Textbook Allocation
Elementary Programs		
Category A		
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
Category B		
Level 1	$10.64	$8.94
Level 2	$31.60	$26.57
Elementary Centers	$75.38	$63.38
Secondary Programs		
Category A		
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
Category B		
Level 1	$20.38	$17.14
Level 2	$36.47	$30.68
Secondary Centers	$95.63	$53.62
Preschool Programs		
Preschool Resource Services	$19.64	-
Preschool Class-Based Services	$212.08	-
Deaf/Hard-of-Hearing Program		
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
Per Teacher Allocations		
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 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved	FY 2023 Revised	FY 2024 Proposed
County Operating Funds Transfer	2,136,016,697	2,143,322,211	2,172,661,166	2,275,310,924	2,275,310,924	2,434,925,402
Cable Communications Franchise Fees	875,000	875,000	875,000	875,000	875,000	875,000
Transfers In - County Total	**2,136,891,697**	**2,144,197,211**	**2,173,536,166**	**2,276,185,924**	**2,276,185,924**	**2,435,800,402**
Other Financing Sources Total	**2,136,891,697**	**2,144,197,211**	**2,173,536,166**	**2,276,185,924**	**2,276,185,924**	**2,435,800,402**
State Homebound Funds	330,714	237,289	110,976	240,286	240,286	317,990
Categorical Programs Total	**330,714**	**237,289**	**110,976**	**240,286**	**240,286**	**317,990**
State At Risk Incentive Funded	1,379,266	2,748,111	-	10,741,536	5,726,762	6,490,721
Limited Term Compensation	18,665,027	-	8,953,056	23,950,742	22,391,383	51,292,518
Limited Term Incentive	-	3,058,373	12,377	-	18,104,297	4,337,295
No Loss Funding Incentive	-	14,423,497	-	15,619,252	15,619,252	15,741,706
State Early Reading Spec Initiative Incentive	-	-	194,094	146,771	146,226	399,291
State Governor's School Funds	3,295,205	3,574,901	3,888,318	4,210,489	4,195,651	4,705,330
State SPED Regional Tuition Incentive	4,325,550	-	-	-	-	-
Grocery Tax Hold Harmless	-	-	-	9,592,133	14,841,660	36,669,308
Incentive Programs Total	**27,665,048**	**23,804,882**	**13,047,845**	**64,260,922**	**81,025,231**	**119,636,169**
State At Risk Lottery Funded	1,868,172	2,739,572	7,117,510	3,410,410	5,059,830	4,546,025
State Reduced K-3 Incentive Funds	4,470,314	5,156,910	5,048,834	6,178,542	6,171,586	6,224,906
State Early Reading Intervention Funds	2,627,564	2,703,626	2,989,925	6,118,626	3,155,383	4,753,712
State Algebra Readiness Funds	742,222	905,820	878,863	961,203	961,187	930,401
Limited Term Support Lottery	21,426,645	24,812,505	24,061,432	23,978,989	23,978,989	24,016,727
State Foster Care Funds	271,421	389,761	368,487	369,398	369,398	369,707
State Occupational Preparation Funds	386,244	352,183	408,241	629,629	629,629	507,056
Learning Recovery Lottery	-	2,212,995	-	-	-	-
State SPED Regional Tuition Lottery	-	4,424,031	4,490,150	4,739,539	4,739,539	4,624,984
Textbooks Lottery	-	-	1,401,399	-	-	-
Lottery Funded Total	**31,792,582**	**43,697,403**	**46,764,841**	**46,386,336**	**45,065,541**	**45,973,518**
State Sales Tax Revenues	216,546,500	238,240,693	269,036,889	248,287,713	247,931,285	257,401,723
Sales Tax Total	**216,546,500**	**238,240,693**	**269,036,889**	**248,287,713**	**247,931,285**	**257,401,723**
SOQ Basic Aid	289,694,714	318,987,574	311,838,497	338,909,453	350,565,179	357,411,838
SOQ Textbooks	5,894,508	6,394,441	4,961,439	7,828,829	7,828,829	7,913,940
SOQ Gifted Education	3,161,222	3,450,987	3,433,932	3,607,483	3,607,483	3,646,701
SOQ Remediation	5,502,868	6,306,977	6,275,806	6,919,270	6,919,270	6,994,493
SOQ Special Education	49,467,268	52,657,306	52,397,060	56,122,966	56,122,966	56,733,109
SOQ Vocational	2,809,975	2,617,990	2,605,052	2,838,675	2,956,953	2,989,100
SOQ Social Security Instructional	18,323,379	19,694,427	19,715,504	20,994,366	21,112,644	21,401,953
SOQ Instructional Retirement	40,451,932	45,933,831	46,002,843	48,848,862	49,203,697	49,917,962
SOQ Instructional Life Insurance	1,229,364	1,368,495	1,420,937	1,478,476	1,478,476	1,494,550
SOQ English for Speakers of Other Languages	14,443,279	17,432,957	17,941,670	22,232,248	20,211,187	21,233,802
SOQ Total	**430,978,509**	**474,844,985**	**466,592,740**	**509,780,628**	**520,006,684**	**529,737,448**
State Grants	841,070	514,354	478,929	147,394	147,394	147,394
State Revenue	562,609	595,000	577,500	615,000	615,000	615,000
State Grants Total	**1,403,679**	**1,109,354**	**1,056,429**	**762,394**	**762,394**	**762,394**
State Revenue Total	**708,717,032**	**781,934,606**	**796,609,720**	**869,718,279**	**895,031,420**	**953,829,242**
E-Rate Funds	1,648,804	1,447,540	1,345,140	2,000,000	2,000,000	2,000,000
E-Rate Total	**1,648,804**	**1,447,540**	**1,345,140**	**2,000,000**	**2,000,000**	**2,000,000**
Preschool	810,735	827,482	916,508	842,851	1,561,089	894,472
Professional Technical Education Perkins	1,726,943	2,110,825	2,386,114	2,176,991	2,195,731	2,195,731
Federal Grants	14,597	47,568,798	118,170,551	-	144,015,448	-
Federal Special Education Hearing Appeals	-	80,591	-	37,630	37,630	37,630
Federal Revenue	203	-	-	-	-	-
Federal Grants Total	**2,552,478**	**50,587,697**	**121,473,173**	**3,057,472**	**147,809,898**	**3,127,833**
Federal Impact Aid	3,945,516	3,990,428	3,269,135	2,998,131	2,998,131	2,998,131
Federal Impact Aid Severe Disabled DOD	956,785	796,324	1,161,904	750,000	750,000	750,000
Impact Aid Total	**4,902,301**	**4,786,752**	**4,431,039**	**3,748,131**	**3,748,131**	**3,748,131**
Junior ROTC Funds	551,613	574,535	580,690	518,200	518,200	518,200
Junior ROTC Total	**551,613**	**574,535**	**580,690**	**518,200**	**518,200**	**518,200**
IDEA (PL 94-142)	36,852,596	35,815,306	39,252,138	37,845,107	49,102,411	39,395,434
Special Education Total	**36,852,596**	**35,815,306**	**39,252,138**	**37,845,107**	**49,102,411**	**39,395,434**
Federal Revenue Total	**46,507,792**	**93,211,831**	**167,082,179**	**47,168,910**	**203,178,639**	**48,789,598**
Intergovernmental Total	**755,224,825**	**875,146,437**	**963,691,899**	**916,887,188**	**1,098,210,060**	**1,002,618,840**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved	FY 2023 Revised	FY 2024 Proposed
Alternative School Tuition	-	-	-	20,450	20,450	20,450
Adult Education Tuition	53,361	32,626	34,035	79,843	79,843	79,843
Adult Education Vocational Education LPN	22,775	-	-	52,347	52,347	52,347
Adult Tuition Total	**76,136**	**32,626**	**34,035**	**152,640**	**152,640**	**152,640**
K-12 Tuition for Nonresident Student	191,984	84,004	85,654	230,970	230,970	230,970
Tuition Thomas Jefferson for Science & Technology	5,963,192	6,167,854	7,766,165	5,668,302	5,668,302	8,854,644
Tuition Paid by Other Districts	394,796	56,132	49,522	640,000	640,000	640,000
Day School Tuition Total	**6,549,972**	**6,307,990**	**7,901,341**	**6,539,272**	**6,539,272**	**9,725,614**
Dues Deduction Fee	96,311	93,913	92,636	50,000	50,000	50,000
Staff Development Fee	-	-	17,500	-	-	-
Monopole Fee	2,055,563	2,059,577	1,545,647	1,977,840	1,977,840	1,977,840
Other Fees Total	**2,151,874**	**2,153,491**	**1,655,783**	**2,027,840**	**2,027,840**	**2,027,840**
Musical Instrument Repair Fee	366,850	185,506	291,083	364,200	364,200	364,200
National Symphony Concert Fee	65,961	2,160	14,348	85,491	85,491	85,491
Field Trip Fee	114,755	165	-	52,820	52,820	52,820
Student Parking Fee	686,812	(15,720)	889,952	968,000	968,000	968,000
Student Examination Fee	328,979	681,536	469,303	454,044	454,044	454,044
Pupil Placement Fee	242,000	227,100	224,900	272,835	272,835	272,835
Technology Support Fee	1,602,555	211,895	42,075	-	-	-
School Fees Total	**3,407,912**	**1,292,642**	**1,931,661**	**2,197,390**	**2,197,390**	**2,197,390**
Charges for Services Total	**12,185,894**	**9,786,748**	**11,522,819**	**10,917,142**	**10,917,142**	**14,103,484**
Facilities Use Building Rental Income	1,163,925	34,985	695,817	1,697,445	1,697,445	1,697,445
Facilities Use Labor Charges	1,186,666	67,951	937,832	1,785,115	1,785,115	1,785,115
Facilities Use Special Fees	194,579	36,290	170,380	28,899	28,899	28,899
Facilities Use Cumulative Deposits	659	-	-	-	-	-
Facilities Use Total	**2,545,828**	**139,226**	**1,804,029**	**3,511,459**	**3,511,459**	**3,511,459**
Sale of Equipment	266,450	1,057,562	690,953	78,000	78,000	78,000
Sale of Salvage	-	-	-	5,000	5,000	5,000
Sale of Vehicles	80,453	131,368	158,498	91,800	91,800	91,800
Sale of Property Total	**346,902**	**1,188,930**	**849,452**	**174,800**	**174,800**	**174,800**
Interest on Pooled Cash	407	265	1,190	-	-	-
Interest Income-Lease	-	-	15,306	-	-	-
Rental Income-Leases	-	-	701,562	-	-	-
Use of Money Total	**407**	**265**	**718,058**	**-**	**-**	**-**
Revenue from Use of Money/Property Total	**2,893,138**	**1,328,421**	**3,371,539**	**3,686,259**	**3,686,259**	**3,686,259**
City of Fairfax Instructional Services	48,697,135	47,656,514	48,934,163	51,248,621	51,248,621	52,273,593
City of Fairfax Total	**48,697,135**	**47,656,514**	**48,934,163**	**51,248,621**	**51,248,621**	**52,273,593**
Rebates and Insurance Proceeds	1,792,424	1,247,562	1,689,889	1,778,254	1,778,254	1,778,254
Vandalism and Repair	892	2,149	2,020	16,320	16,320	16,320
Claims, Restitution and Rebates Total	**1,793,316**	**1,249,711**	**1,691,909**	**1,794,574**	**1,794,574**	**1,794,574**
Recovered Cost Total	**50,490,451**	**48,906,225**	**50,626,072**	**53,043,195**	**53,043,195**	**54,068,167**
Other Donations	-	321	-	-	-	-
Donations Total	**-**	**321**	**-**	**-**	**-**	**-**
School General Rev in Support of Appropriations	6,268,810	1,538,260	3,177,127	6,846,945	6,846,945	6,846,945
Miscellaneous Revenue	(22,067)	911,349	2,251,914	681,854	681,854	681,854
Other Revenue Total	**6,246,743**	**2,449,609**	**5,429,042**	**7,528,799**	**7,528,799**	**7,528,799**
Contributions from Fairfax Education Foundation	355,172	214,701	108,714	-	-	-
Corporate Grants	15,710	-	-	-	-	-
Private Grants Total	**370,882**	**214,701**	**108,714**	**-**	**-**	**-**
Gifts Donations & Contributions Total	**6,617,626**	**2,664,631**	**5,537,755**	**7,528,799**	**7,528,799**	**7,528,799**
Grand Total	**2,964,303,629**	**3,082,029,673**	**3,208,286,250**	**3,268,248,507**	**3,449,571,378**	**3,517,805,951**

School Operating Fund Expenditure Detail

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved	FY 2023 Revised	FY 2024 Proposed
Division Superintendent	311,526	311,526	317,757	380,000	380,000	401,280
Deputy Superintendent	224,447	224,447	228,936	244,229	244,229	257,906
Division Chief	406,696	466,091	660,695	700,865	1,166,030	1,221,377
Assistant Superintendent	2,153,908	2,139,090	2,354,813	2,493,668	2,219,920	2,337,134
Division Counsel	202,478	215,446	219,755	234,435	234,435	247,563
Auditor General	198,508	198,508	202,478	214,789	214,789	225,657
Leadership Team Total	**3,497,563**	**3,555,108**	**3,984,434**	**4,267,986**	**4,459,403**	**4,690,917**
Principal Elementary School	19,885,105	19,852,338	20,969,437	22,255,566	22,055,892	23,077,257
Principal Middle School	3,372,338	3,291,795	3,555,941	3,652,953	3,591,966	3,752,665
Principal High School	4,082,267	4,322,819	4,322,125	4,526,996	4,480,876	4,690,635
Principal Special Education	1,035,085	1,006,117	1,025,993	1,082,288	1,062,276	1,112,520
Principal Alternative High School	233,760	-	-	-	-	-
Principals Total	**28,608,555**	**28,473,068**	**29,873,495**	**31,517,803**	**31,191,009**	**32,633,075**
Assistant Principal Elementary School	21,571,288	21,605,868	22,800,813	24,871,733	25,357,524	27,952,408
Assistant Principal Middle School	7,350,812	7,220,727	7,442,839	7,774,912	8,028,550	8,107,287
Assistant Principal High School	14,538,485	14,802,125	15,026,116	17,233,446	17,682,252	18,015,399
Assistant Principal Special Education	2,823,841	2,793,845	2,845,910	2,925,241	2,906,986	3,043,326
Assistant Principal Alternative High School	588,088	654,870	614,022	696,422	708,313	734,944
Assist Administrator Nontraditional	286,085	572,170	633,606	609,755	750,879	662,497
Student Activity Director	3,202,706	3,181,556	3,210,550	3,344,538	3,331,127	3,474,428
Student Services Director	6,357,112	6,483,136	6,823,256	6,990,407	7,057,089	7,292,885
Assistant Principals Total	**56,718,416**	**57,314,299**	**59,397,113**	**64,446,454**	**65,822,720**	**69,283,173**
Executive Principal	1,563,065	1,604,951	1,842,486	2,098,236	2,138,564	2,194,395
Director	5,658,493	5,556,750	5,875,116	6,722,024	6,800,240	6,952,847
Coordinator	13,771,163	14,009,703	14,356,881	16,730,557	16,655,049	17,811,626
Deputy Auditor General	147,867	149,578	156,946	166,703	141,629	150,254
Supervisors Total	**21,140,588**	**21,320,981**	**22,231,429**	**25,717,520**	**25,735,482**	**27,109,122**
Hearing Officer	688,597	458,208	651,956	739,440	744,108	770,383
Executive Assistant	293,434	287,975	235,847	335,250	336,140	351,300
Auditor	432,014	474,084	459,487	539,855	521,967	547,191
Attorney	369,592	424,535	513,332	1,003,805	1,019,437	1,049,954
Functional Supervisor	10,820,018	10,906,534	11,457,746	12,687,027	13,288,955	13,858,511
Certified Athletic Trainer	1,909,877	1,914,443	1,952,261	2,098,782	2,415,217	2,235,523
Psychologist	14,823,708	14,976,047	14,631,389	17,482,262	16,804,731	17,974,861
Social Worker	14,448,819	14,974,599	16,044,970	17,756,992	18,134,774	18,525,477
Instructional Specialist	16,711,399	17,009,599	18,632,843	20,092,118	21,944,010	21,490,091
Business Specialist	22,580,835	24,799,181	25,023,679	29,575,188	31,650,707	32,250,457
Technical Specialist	58,563,469	62,101,234	63,733,416	69,509,129	70,901,690	72,861,280
Specialists Total	**141,641,761**	**148,326,439**	**153,336,926**	**171,819,846**	**177,761,735**	**181,915,028**
Technician	20,059,381	20,107,506	20,025,651	23,104,422	23,347,678	23,950,384
Safety and Security Specialist	2,941,942	2,873,026	2,929,917	3,140,145	3,058,804	3,232,130
Career Center Specialist	1,579,672	1,542,039	1,554,159	1,677,605	1,722,135	1,821,749
Safety and Security Assistant	5,087,094	4,765,124	5,010,460	5,330,262	5,947,558	5,693,755
Family Liaison	-	-	-	-	-	1,973,589
Technical Personnel Total	**29,668,089**	**29,287,695**	**29,520,187**	**33,252,433**	**34,076,175**	**36,671,607**
Teacher Kindergarten	42,079,713	39,833,181	39,528,488	41,836,053	41,246,110	42,832,191
Teacher General Education Elementary School	261,894,982	255,837,731	247,058,878	263,815,262	257,451,361	276,932,223
Teacher General Education Middle School	102,465,368	101,502,117	100,768,411	106,420,053	103,314,779	111,514,278
Teacher General Education High School	200,927,093	201,554,045	202,748,691	222,892,175	218,342,013	236,533,750
Teacher Music, Art and PE Elementary School	61,098,607	60,004,751	60,674,501	66,908,244	64,442,663	71,435,757
Teacher Reading	14,810,039	14,867,869	15,143,888	18,223,602	15,878,378	18,630,950
Teacher Art Elementary School	292,044	230,731	235,616	266,086	264,664	273,418
Teacher Instrumental Music	14,424,000	14,346,104	14,620,468	15,974,000	15,926,879	16,640,900
Teacher Gifted Talented Resource	10,015,536	10,033,375	11,228,739	13,137,293	13,129,955	14,724,763
Teacher FECEP	367,927	322,091	331,201	-	-	968
Teacher Laboratory	1,215,380	1,068,370	1,088,519	1,393,291	1,403,021	1,464,116
Teacher Instructional Support	45,141,013	45,392,493	45,397,197	29,822,975	46,212,127	30,973,557
Teacher English for Speakers of Other Languages	63,030,909	63,520,314	67,472,128	76,434,618	75,600,981	91,525,023
Teacher Special Education	244,676,189	245,282,571	260,051,563	275,928,632	271,419,717	296,571,331
Audiologist	1,575,517	1,569,344	1,555,032	1,547,187	1,782,063	1,653,876
Physical & Occupational Therapist	7,590,149	7,478,321	7,629,301	7,844,882	8,352,174	8,193,701
Teacher Vocational Education Program	25,318,403	24,669,877	25,076,603	26,414,764	25,950,456	27,392,722

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved	FY 2023 Revised	FY 2024 Proposed
Teacher Work Experience Program	100,425	-	-	-	-	-
Teacher Alternative Education	13,161,635	12,825,862	12,804,563	13,748,096	13,612,188	13,322,743
Teacher Professional Technical Academy	5,708,144	6,375,238	6,578,504	7,732,401	7,482,972	7,965,953
Teacher Technical Professional Projects	384,984	168,172	91,605	-	-	-
Guidance Counselor Middle School and High School	31,003,445	30,794,790	30,950,699	31,984,291	32,617,134	33,702,964
Guidance Counselor Elementary School	18,640,541	18,617,604	18,293,691	18,345,700	18,832,457	19,274,294
Librarian	21,050,884	20,862,911	21,339,000	22,535,208	22,514,502	23,485,798
Teacher Staffing Reserve	-	-	-	16,242,915	30,863,960	16,823,074
Teachers Total	**1,186,972,925**	**1,177,157,862**	**1,190,667,285**	**1,279,447,727**	**1,286,640,554**	**1,361,868,351**
Instructional Assistant Kindergarten	18,050,621	17,453,356	17,544,548	18,429,583	18,008,882	18,684,355
Instructional Assistant General Education	7,134,778	6,031,415	6,424,109	7,967,465	6,421,294	8,073,745
Instructional Assistant Special Education	57,087,310	59,661,504	61,015,806	64,602,655	66,052,258	70,548,469
Instructional Assistant Alternative High School	279,715	221,580	156,129	242,305	236,297	245,040
Instructional Assistant Special Programs	193,619	103,111	121,462	-	-	-
Instructional Assistant Staffing Reserve	-	-	-	2,666,326	3,177,385	2,761,549
Instructional Assistants Total	**82,746,043**	**83,470,966**	**85,262,054**	**93,908,335**	**93,896,117**	**100,313,158**
Public Health Training Assistant	10,019,106	9,986,387	9,955,714	10,599,384	10,702,652	11,466,833
Special Education Attendant	3,362,048	3,086,348	2,752,116	3,983,013	3,488,477	4,152,540
Specialized Assistants Total	**13,381,154**	**13,072,735**	**12,707,831**	**14,582,397**	**14,191,129**	**15,619,373**
Administrative Assistant	8,307,177	8,147,381	8,095,941	8,726,130	9,043,317	9,327,374
Office Assistant Elementary School	26,131,993	25,810,497	26,111,371	28,525,807	28,215,715	30,411,770
Office Assistant Middle School	4,784,928	4,605,790	4,802,653	5,130,744	5,664,029	5,464,265
Office Assistant High School and Secondary School	13,758,982	13,306,934	13,515,390	13,861,949	14,476,283	14,435,508
Office Assistant Special Education	1,480,846	1,429,728	1,487,263	1,761,533	1,739,822	1,889,678
Technical Assistant	3,722,038	3,532,338	3,301,757	3,983,490	4,023,785	4,311,689
Office Assistant Personnel Total	**58,185,964**	**56,832,667**	**57,314,375**	**61,989,653**	**63,162,951**	**65,840,284**
Tradesperson	25,380,158	25,317,645	24,958,189	28,792,827	28,370,517	29,774,151
Security Officer	1,939,063	1,939,382	1,951,531	2,812,768	2,003,184	2,327,523
Trades Personnel Total	**27,319,221**	**27,257,027**	**26,909,720**	**31,605,595**	**30,373,701**	**32,101,674**
Custodian	54,507,858	54,694,803	55,483,151	59,888,532	59,715,654	63,712,869
Field Custodian	1,367,105	1,483,934	1,570,076	1,679,478	1,687,220	1,767,224
Plant Operations Monitor	1,095,212	1,083,011	1,063,615	1,261,033	1,207,327	1,271,740
Custodial Personnel Total	**56,970,175**	**57,261,748**	**58,116,842**	**62,829,043**	**62,610,201**	**66,751,833**
Route Supervisor	2,175,373	2,246,791	2,211,721	2,311,162	2,295,312	2,491,806
Transportation Personnel Total	**2,175,373**	**2,246,791**	**2,211,721**	**2,311,162**	**2,295,312**	**2,491,806**
Turnover	-	-	-	(20,917,530)	-	(22,145,584)
Vacancy	-	-	-	(25,565,869)	(25,565,869)	(27,066,825)
Incurred To Offset	-	-	-	1,188,126	-	-
Salary Adjustments Total	**-**	**-**	**-**	**(45,295,273)**	**(25,565,869)**	**(49,212,409)**
Regular Salaries Total	**1,709,025,827**	**1,705,577,386**	**1,731,533,413**	**1,832,400,682**	**1,866,650,619**	**1,948,076,991**
Overtime	3,362,777	1,168,845	3,557,908	3,098,932	3,809,195	3,197,102
Overbase Salaries	7,485,969	2,755,513	7,842,929	6,154,482	6,193,347	6,341,283
Hourly Overtime Total	**10,848,746**	**3,924,358**	**11,400,837**	**9,253,415**	**10,002,542**	**9,538,384**
Bus Driver	47,262,457	44,133,954	46,510,711	56,280,073	60,487,404	59,520,497
Van Driver	2,222,593	1,881,034	2,226,588	2,488,018	2,488,018	2,629,288
Bus Attendant	13,867,319	12,118,630	13,092,805	15,376,714	15,376,714	16,270,020
Bus Driver Field Trip	1,203,623	3,785	1,205,904	2,039,581	2,688,559	2,258,644
Bus Driver Activities Field Trip	39,640	-	4,151	-	6,588	-
Hourly Transportation Total	**64,595,632**	**58,137,403**	**63,040,160**	**76,184,385**	**81,047,283**	**80,678,448**
Bus Driver VHSL Field Trip	1,435,872	911,323	2,076,917	2,287,463	2,085,044	2,356,087
Bus Driver VHSL Field Trip Mileage Only	8,832	1,518	15,480	-	(570)	-
Hourly Field Trips Total	**1,444,704**	**912,841**	**2,092,397**	**2,287,463**	**2,084,474**	**2,356,087**
Contracted Food Service Worker	1,170	-	-	-	-	-
Hourly Food Services Total	**1,170**	**-**	**-**	**-**	**-**	**-**
Hourly Teacher	11,890,879	8,962,648	30,908,030	10,633,688	28,987,188	11,435,690
Hourly Technical	5,513,026	3,995,612	5,783,958	3,915,429	4,616,067	4,061,170
Hourly Office Assistant	2,573,160	1,946,140	2,542,231	3,259,624	4,029,921	3,394,846
Hourly Custodian	1,027,980	830,397	854,412	694,902	803,858	715,750
Hourly Food Service Worker	106,606	-	-	-	-	-
Hourly Instructional Assistant	527,369	5,881,575	7,160,846	11,150,841	15,351,521	11,485,618
Hourly Dining Assistant	1,047,293	132,846	905,702	1,038,095	1,036,469	1,069,219
Hourly Professional	1,982,394	1,389,008	2,152,331	1,446,740	2,246,515	1,425,470

School Operating Fund Expenditure Detail

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved	FY 2023 Revised	FY 2024 Proposed
Hourly Tradesperson	458,907	475,703	598,447	248,053	448,895	383,494
Hourly Temporary Alternative Duty Worker	32,712	(25,041)	47,287	-	174,052	-
Hourly Parent Liaison	2,020,380	2,272,238	2,969,492	6,762,960	7,081,388	5,088,738
Hourly Public Health Attendant	-	-	-	-	95,274	-
Hourly After-School Program Staff	1,050,522	588,222	1,445,373	703,430	1,664,317	724,533
Hourly Salaried Contracted Total	**28,231,227**	**26,449,348**	**55,368,109**	**39,853,761**	**66,535,464**	**39,784,526**
Substitute due to Sick or Personal Leave	12,054,110	5,441,073	16,241,330	22,684,428	24,972,746	24,063,042
Substitute Due to Organizational Leave	10,744	2,035	11,564	28,370	28,370	29,221
Substitute due to Short-term Disability	650,847	758,784	945,748	643,249	643,249	662,546
Hourly Substitutes Leave Total	**12,715,701**	**6,201,892**	**17,198,642**	**23,356,047**	**25,644,365**	**24,754,809**
Substitute due to Official or Annual Leave	2,892,164	1,867,653	4,003,579	3,374,403	3,373,430	2,986,524
Substitute Due to Student Activities	130,971	6,650	70,397	59,335	59,335	61,114
Substitute Due to Training	1,944,061	248,716	1,233,494	2,754,922	5,515,410	2,313,121
Substitute Costs- Training Total	**4,967,197**	**2,123,019**	**5,307,470**	**6,188,660**	**8,948,175**	**5,360,759**
Substitute Acting School-based Administrator	1,392,963	839,826	871,711	-	107,879	1,500
Hourly Acting SB Admin Total	**1,392,963**	**839,826**	**871,711**	**-**	**107,879**	**1,500**
School Board Member	386,050	386,007	386,077	391,508	391,508	391,508
Court Supplement	42,084	19,163	25,551	44,094	44,094	45,417
Extra Duty Supplement	3,170,669	3,103,836	7,522,792	3,516,938	3,538,321	4,411,647
Coaching Supplement	4,946,512	4,977,978	5,054,871	5,312,481	5,312,481	5,471,865
Summer Principal Assistant Principal Staff Develop	-	-	1,476,617	-	(1,046,018)	-
Recruitment Bonus	38,000	14,000	96,500	106,080	106,080	109,262
Salary Supplement	617,000	681,000	38,356,163	745,680	35,442,866	19,166,270
Department Chair Supplement	601,700	608,701	616,202	625,222	625,535	1,964,967
Supplements Total	**9,802,015**	**9,790,685**	**53,534,774**	**10,742,003**	**44,414,867**	**31,560,936**
Salary Placeholder	-	-	-	4,312,215	9,627,570	6,621,989
School Testing Requirements	-	-	-	869,554	865,239	895,630
Salary Placeholders Total	**-**	**-**	**-**	**5,181,769**	**10,492,809**	**7,517,619**
Annual Leave Payment	2,712,100	3,283,975	4,459,595	3,896,570	3,896,570	4,013,468
Sick Leave Payment	355	-	-	38,359	38,359	39,510
Extended Sick Leave	257,599	203,376	242,435	1,142,262	1,148,341	1,176,530
Short-term Disability Payment	660,043	577,028	732,423	605,840	605,840	624,015
Leave Payments Total	**3,630,097**	**4,064,379**	**5,434,454**	**5,683,031**	**5,689,109**	**5,853,523**
Salary Supplements Total	**13,432,112**	**13,855,064**	**58,969,228**	**21,606,803**	**60,596,786**	**44,932,078**
Community Use	1,523,743	394,007	1,393,804	2,979,750	3,157,630	2,979,750
General Field Trip	899,310	299,738	958,592	953,811	953,811	953,811
School Activities	1,146	4,391	1,694	110,400	110,400	110,400
Reimbursable Salaries Total	**2,424,198**	**698,136**	**2,354,090**	**4,043,961**	**4,221,841**	**4,043,961**
Grant Indirect Cost Recovery	(886,040)	(863,081)	(1,432,673)	(960,821)	(960,821)	(960,821)
Work Performed For Others Contra Account	(8,989,119)	(27,144,500)	(8,839,499)	(9,400,508)	(9,557,550)	(9,404,209)
Work Performed for Others Total	**(9,875,158)**	**(28,007,581)**	**(10,272,172)**	**(10,361,329)**	**(10,518,371)**	**(10,365,030)**
VRS State Retirement	246,789,314	261,787,046	266,207,764	287,691,108	290,997,233	307,199,581
ERFC Retirement	101,412,466	101,421,545	107,333,818	115,680,870	116,638,604	119,812,488
County Retirement	53,532,237	50,398,756	53,596,205	65,105,342	65,056,826	74,519,369
VRS Health Employer	18,897,806	19,057,234	19,380,180	20,875,769	21,029,166	21,757,817
Retirement Total	**420,631,822**	**432,664,581**	**446,517,968**	**489,353,088**	**493,721,830**	**523,289,255**
Social Security	135,230,002	132,082,898	143,093,274	157,176,692	161,288,705	168,790,447
Social Security Total	**135,230,002**	**132,082,898**	**143,093,274**	**157,176,692**	**161,288,705**	**168,790,447**
State Life Insurance	15,019,375	15,493,874	15,754,511	16,907,038	17,033,252	17,621,089
County Life Insurance	2,135,529	2,180,569	1,999,459	2,446,747	2,455,793	2,151,015
Life Insurance Total	**17,154,904**	**17,674,443**	**17,753,970**	**19,353,785**	**19,489,046**	**19,772,104**
Blue Choice	104,520,039	113,224,250	109,455,410	123,654,873	124,573,645	146,232,262
Kaiser	37,908,682	39,723,885	36,846,032	40,238,703	40,464,146	41,278,007
Aetna Medical	92,923,359	92,728,790	83,816,613	91,790,638	92,349,340	77,482,230
Aetna Dental	13,999,843	14,442,758	13,191,211	14,611,916	14,691,692	14,612,539
Retiree Health Insurance	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,028,653
Cigna	-	-	-	-	-	708,503
Health Insurance Total	**254,351,923**	**265,119,682**	**248,309,266**	**275,296,131**	**277,078,823**	**285,342,192**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved	FY 2023 Revised	FY 2024 Proposed
Long-term Disability	-	-	-	11,524	11,524	11,600
Workers' Compensation	10,461,829	10,738,928	11,838,928	10,738,928	10,738,928	10,804,212
Unemployment Compensation	1,232,204	(848,561)	31,350	515,000	515,000	517,929
Employee Benefits Placeholders	-	-	-	-	737,893	-
Other Benefits Total	**11,694,033**	**9,890,367**	**11,870,278**	**11,265,452**	**12,003,345**	**11,333,742**
Employee Benefits Vacancy	-	-	-	(8,143,525)	(8,143,525)	(8,710,144)
Employee Benefits Turnover	-	-	-	(6,662,885)	(6,662,885)	(7,126,483)
Employee Benefit Lapse Total	**-**	**-**	**-**	**(14,806,410)**	**(14,806,410)**	**(15,836,627)**
Employee Benefits Total	**839,062,684**	**857,431,970**	**867,544,756**	**937,638,739**	**948,775,339**	**992,691,113**
General Office Supplies	817,094	9,920,865	890,995	1,824,384	1,027,826	3,442,558
Instructional Supplies	13,612,961	14,059,362	17,762,597	14,835,592	33,595,039	17,074,552
Technology Supplies	360,266	514,177	386,589	775,256	948,549	762,652
Cleaning Supplies FCPS	3,517,985	6,992,691	3,873,026	3,556,457	3,717,981	3,556,457
Audio Visual Supplies	133,099	237,881	258,879	69,574	220,042	54,074
Textbooks	12,468,163	12,898,545	3,723,936	31,087,774	59,879,322	45,873,395
Tests	4,732,520	7,979,530	12,121,384	10,030,648	11,547,912	10,105,648
Library Collections FCPS	40,926	-	140	300	564	300
Library Materials & Supplies	6,826	33,237	8,773	2,077,087	2,077,087	2,077,087
Periodicals	7,693	12,564	7,963	8,923	7,000	8,073
Reference Books	71,478	105,374	259,793	120,851	512,973	124,326
Bookbinding	23,906	3,308	21,384	50,000	50,000	50,000
Online Textbooks	5,576	-	-	-	-	-
Forms and Printing Services by FCPS or 3rd Party	1,479,124	494,971	271,896	348,040	403,588	362,440
Technological Equip Noncapitalized	8,283,453	27,868,033	4,323,174	2,357,281	22,875,342	2,509,229
Software Purchases Noncapitalized	3,072,652	5,513,978	6,165,704	5,917,668	8,628,944	5,962,550
Other Equipment Noncapitalized	6,257,197	21,596,841	11,015,715	12,900,608	18,323,825	12,906,842
Mailing and Shipping Costs	1,177,306	869,205	851,694	1,386,753	2,225,196	1,379,179
Special Functions	341,470	857,018	788,023	261,703	907,472	304,886
Cost of Goods Sold - Inventory	4,702,910	12,151,495	4,805,136	6,475,000	6,475,000	6,475,000
Scrap Inventory Expenses FCPS	1,213	504,402	130,052	-	-	-
Goods Receipts WO Purchase Order	(103,582)	(3,067,947)	(265,720)	-	-	-
Gain/Loss on Inventory Adjustment	(173,711)	(286,444)	(196,215)	-	-	-
Food Products	423	-	30	-	(17)	-
Food Service Supplies	-	-	-	-	241	-
Vending Products	4,565	68	3	-	-	-
Uniforms	226,438	289,778	491,452	224,296	435,812	224,296
Supply Reimbursements	-	-	4,750	-	-	-
Other Materials and Supplies	-	-	9,863	-	-	-
Materials & Supplies Total	**61,067,951**	**119,548,935**	**67,711,016**	**94,308,195**	**173,859,696**	**113,253,543**
Maintenance Supplies	9,519,205	10,198,690	10,243,687	8,075,544	11,016,430	7,870,544
Computer Repair Parts	465,568	103,595	1,302,613	354,065	2,523,472	354,065
Tools FCPS	209,974	246,841	364,532	154,079	154,163	154,079
Telephone Maintenance	3,880	386	5,352	82,000	82,172	82,000
Repair & Maintenance Total	**10,198,627**	**10,549,513**	**11,916,185**	**8,665,688**	**13,776,236**	**8,460,688**
Materials & Supplies Total	**71,266,578**	**130,098,447**	**79,627,201**	**102,973,884**	**187,635,932**	**121,714,231**
Communications Equipment Maintenance	21,118	16,597	6,464	-	5,400	-
Copier Maintenance Contracts	35,923	11,943	38,905	49,981	75,490	49,981
Musical Instrument Maintenance Contracts	668,039	201,106	408,250	745,966	895,291	745,966
Office Equipment Maintenance Contracts	15,509	13,193	4,106	21,603	22,923	21,603
Software Maintenance Contracts	3,201,307	12,199,748	10,140,647	8,112,352	16,310,595	10,234,220
Technology Equipment Maintenance Contracts	14,584,791	14,086,257	16,925,381	16,152,236	17,268,327	16,344,604
Other Maintenance Contracts	7,412,627	11,474,321	14,838,260	10,303,955	11,219,134	7,835,708
Maintenance Contract Total	**25,939,313**	**38,003,165**	**42,362,012**	**35,386,093**	**45,797,160**	**35,232,082**
Minor Improvements	6,304,170	2,341,381	3,213,052	1,983,389	8,113,370	2,183,826
Modifications to Facilities Total	**6,304,170**	**2,341,381**	**3,213,052**	**1,983,389**	**8,113,370**	**2,183,826**
Maintenance Contract Total	**32,243,483**	**40,344,546**	**45,575,064**	**37,369,482**	**53,910,530**	**37,415,908**
Audit Services	284,181	308,912	315,193	319,602	307,272	339,649
Credit Card Discount Fee	35,517	1,491	219,060	70,467	330,603	90,467
Claims Management Services	798,740	760,337	814,174	959,662	959,662	959,662
Engineering Services	730,191	612,413	786,410	800,000	516,918	704,385
Janitorial Services	1,008	8,299	23,449	-	3,830	105,000
Legal Services FCPS	6,726,089	4,944,194	6,244,051	1,974,772	4,974,772	1,974,772

School Operating Fund Expenditure Detail

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved	FY 2023 Revised	FY 2024 Proposed
Legal Notice Advertising	775	548	-	650	650	650
Marketing and Promotions	3,937	546	-	2,500	2,500	-
Medical Services	82,864	105,634	23,418	901,504	980,760	901,504
Internal Professional Services	725	313,588	210,742	100,000	101,740	100,000
Other Professional Services	18,512,722	21,114,780	23,573,043	24,729,874	45,385,671	28,570,752
Recruiting Advertising	65,923	127,986	168,224	511,140	576,712	511,140
Capital Project Contractor Services	-	108,600	11,847,003	-	20,052,275	-
Technical Services	57,000	42,434	635,277	20,450	718,442	20,450
Other Technical Services	(20,521)	65,206	17,883	-	2,872	2,400,000
Payments for Student Placements Outside FCPS	428,036	562,927	1,035,722	793,913	1,619,290	793,913
Payments for External Homebound Service Providers	2,301	3,848	9,855	5,686	5,686	5,686
Payments for External Student Trans Providers	673,192	716,268	536,564	2,206,260	2,898,142	1,589,460
Asbesto Removal Services	-	-	-	-	1,595	-
Contracted Services Total	**28,382,681**	**29,798,013**	**46,460,068**	**33,396,479**	**79,439,393**	**39,067,490**
Field and Site Improvements	166,786	393,197	1,114,572	-	8,428,654	2,400,000
Land Improvements Total	**166,786**	**393,197**	**1,114,572**	**-**	**8,428,654**	**2,400,000**
Trailer Work and Set-up Services	1,758,763	665,748	1,010,623	2,122,491	5,530,507	2,122,491
Portable Buildings Total	**1,758,763**	**665,748**	**1,010,623**	**2,122,491**	**5,530,507**	**2,122,491**
Storage/Facility Short Term Rental	-	10,320	4,128	10,000	10,000	10,000
Rental Fee Expenses Total	**-**	**10,320**	**4,128**	**10,000**	**10,000**	**10,000**
Contracted Services Total	**30,308,231**	**30,867,278**	**48,589,390**	**35,528,970**	**93,408,554**	**43,599,981**
Insurance Services RM	4,468,127	4,468,127	7,508,127	6,283,127	6,283,127	8,283,127
Insurance Expenses Total	**4,468,127**	**4,468,127**	**7,508,127**	**6,283,127**	**6,283,127**	**8,283,127**
Copier Rental	6,546,971	6,601,434	6,620,328	6,399,636	7,018,474	6,405,954
Equipment and Furniture Rental	80,613	346,792	1,792,637	301,265	507,780	396,259
Musical Instrument Rental	790,072	696,291	887,110	785,244	785,244	785,244
Pool Rental	445,737	316,324	420,562	330,824	330,824	330,824
Real Estate Rental	5,356,044	5,441,682	833,179	6,823,372	6,462,479	810,761
Rental Fee Expenses Total	**13,219,437**	**13,402,523**	**10,553,815**	**14,640,341**	**15,104,802**	**8,729,041**
Fuel Oil FCPS	50,316	60,000	3,361	50,000	50,000	50,000
Natural Gas FCPS	3,467,536	3,574,178	4,133,008	5,262,151	5,262,151	5,262,151
Fuel Oil & Natural Gas Total	**3,517,852**	**3,634,178**	**4,136,369**	**5,312,151**	**5,312,151**	**5,312,151**
Electricity FCPS	25,074,410	21,584,221	26,033,574	30,012,199	34,712,199	37,495,790
Electricity Total	**25,074,410**	**21,584,221**	**26,033,574**	**30,012,199**	**34,712,199**	**37,495,790**
Water FCPS	1,406,181	791,876	1,522,088	1,165,000	1,165,245	1,165,000
Sewer FCPS	1,861,602	1,110,075	2,392,127	2,314,829	2,314,829	2,314,829
Refuse	2,434,799	1,082,689	2,094,977	2,280,032	2,280,032	2,280,032
Water, Sewer & Refuse Total	**5,702,583**	**2,984,640**	**6,009,192**	**5,759,861**	**5,760,106**	**5,759,861**
Local Telephone	1,210,292	1,573,790	1,199,817	4,221,904	3,953,601	4,221,904
Long Distance Telephone	174,602	57,494	58,112	185,500	201,539	185,500
Wireless Devices	2,326,593	3,703,674	1,240,732	1,242,896	2,694,466	1,324,630
SMDS Lines	3,343,433	2,545,812	2,245,771	4,083,676	2,122,743	4,083,676
ISDN Lines	4,320	-	-	90,593	90,593	90,593
Telephones Total	**7,059,240**	**7,880,770**	**4,744,432**	**9,824,569**	**9,062,943**	**9,906,303**
Utilities Total	**41,354,085**	**36,083,809**	**40,923,567**	**50,908,780**	**54,847,399**	**58,474,105**
Local Travel-FCPS	1,223,737	300,575	869,948	2,079,522	2,079,722	2,079,713
Official Travel	8,877	7,231	7,792	20,398	24,316	20,398
Legislative Travel FCPS	15,928	329	10,521	12,697	14,147	12,697
Recruitment Travel	75,376	26,618	49,415	36,509	66,509	36,509
Travel Total	**1,323,919**	**334,753**	**937,676**	**2,149,126**	**2,184,694**	**2,149,317**
Employee Tuition Reimbursements	489,933	844,417	846,205	825,000	1,377,244	1,000,000
Professional Development	1,469,779	981,803	1,832,145	1,097,714	3,035,491	1,165,084
School-based Staff Development	639,767	431,325	1,035,744	291,394	996,568	291,394
Non School-based Staff Development	717	-	1,226	2,510	9,193	2,510
Technical Training FCPS	112,545	72,917	95,269	117,712	190,810	117,712
Staff Training Total	**2,712,741**	**2,330,461**	**3,810,590**	**2,334,330**	**5,609,306**	**2,576,700**
Academic Awards	77	5,098	2,980	3,725	3,507	3,725
Awards Banquets	30,407	70,169	67,330	178,801	207,851	78,801
Employee Awards and Recognition	86,410	90,494	204,361	100,173	209,897	119,398
Diplomas	14,227	18,188	17,051	20,000	25,169	20,000
Awards Total	**131,121**	**183,949**	**291,722**	**302,699**	**446,423**	**221,924**

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved	FY 2023 Revised	FY 2024 Proposed
Equal Opportunity Grant	449,729	214,465	307,297	341,078	341,996	341,078
Official Fees	669,819	713,010	1,014,311	830,160	830,160	830,160
Post-Season Activities	86,244	134,558	211,789	259,250	259,250	259,250
School Initiatives	-	-	-	1,675,747	14,542,829	1,675,747
Strategic Funding	-	-	-	406,984	665,354	6,406,984
School Initiatives Total	**1,205,792**	**1,062,033**	**1,533,397**	**3,513,219**	**16,639,590**	**9,513,219**
Administrative Indirect Cost	401,163	476,893	966,297	390,020	1,233,966	390,020
Admin Indirect Costs Total	**401,163**	**476,893**	**966,297**	**390,020**	**1,233,966**	**390,020**
Accreditation Fee	171,183	172,343	174,729	205,050	205,050	205,050
Admission Fee	161,315	41,712	243,823	277,400	335,270	277,400
Administrative Fee Health	130,000	135,343	148,436	145,000	145,000	145,000
Copyright Fee	983	205	40	10,500	10,500	10,500
Duplication Rights Fee	142,210	157,673	163,551	175,491	175,491	175,491
Membership Dues	376,542	402,990	440,090	409,263	587,595	419,372
Permits	145,330	160,293	182,697	146,725	151,113	96,340
Physical Exams	142,164	197,992	201,336	231,000	240,722	230,000
Reimbursements	335,276	580,225	578,173	115,111	813,531	115,111
Special Education Hearing Appeals	104,265	322,799	101,136	60,000	577,114	60,000
Fees Total	**1,709,267**	**2,171,574**	**2,234,012**	**1,775,539**	**3,241,386**	**1,734,263**
Work Performed For Others Materials	(1,188,212)	(854,231)	(1,556,318)	(7,788,003)	(7,837,343)	(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	(3,849,064)	(12,567,211)	(4,304,931)	-	-	-
Work Performed for Others Materials Total	**(7,598,322)**	**(15,982,486)**	**(8,422,294)**	**(10,349,048)**	**(10,398,388)**	**(10,349,048)**
County Vehicle Fuel Charges	4,295,105	2,412,234	8,625,217	6,725,449	11,133,642	6,725,449
County Vehicle Labor Charges	11,291,727	10,993,523	12,233,368	14,105,972	14,105,917	14,105,972
County Vehicle Parts Charges	7,214,503	5,516,912	7,768,105	8,282,544	8,282,544	8,282,544
Department of Vehicle Services Total	**22,801,336**	**18,922,668**	**28,626,690**	**29,113,965**	**33,522,103**	**29,113,965**
County Computer Center Charges	2,030,009	2,250,646	2,317,193	2,385,737	2,385,737	2,455,482
County Fire Marshal Inspection Fee	50,700	5,650	1,029	40,712	40,712	40,712
County Police Services Appropriated Funds	396,402	305,795	514,835	338,875	338,301	338,875
County Police Services Student Activity Funds	52,299	17,760	59,350	-	(42,962)	-
County Police Services District & Regional Events	49,960	-	41,501	-	(328)	-
County Police Services PTA Sponsored Events	5,212	-	6,577	-	(13,642)	-
County Print Shop Charges	276,544	524,015	258,406	242,507	247,505	242,389
Computer, Fire Marshall, Police, and Printing Total	**2,861,126**	**3,103,866**	**3,198,891**	**3,007,831**	**2,955,323**	**3,077,458**
County Charges Total	**25,662,461**	**22,026,535**	**31,825,581**	**32,121,796**	**36,477,426**	**32,191,423**
Construction-Permits	43,065	(7,924)	3,214	-	33,364	1,000
Construction-Equipment Acquisition	-	-	-	-	57,950	-
Capital Outlay Total	**43,065**	**(7,924)**	**3,214**	**-**	**91,314**	**1,000**
Post Construction-Relocation/Moving	-	-	-	-	3,809	-
Post Construction-Administrative	-	-	-	-	2,649	-
Facilities Modifications Total	**-**	**-**	**-**	**-**	**6,458**	**-**
Post Construction - Interior Work	-	9,040	-	-	202,836	-
Other Land and Improvements Total	**-**	**9,040**	**-**	**-**	**202,836**	**-**
Equipment Expense (Shopping Cart Only)	3,258,078	5,228,028	3,037,232	2,117,000	3,030,103	2,147,000
Equipment Total	**3,258,078**	**5,228,028**	**3,037,232**	**2,117,000**	**3,030,103**	**2,147,000**
Vehicles Expense (Shopping Cart Only)	1,431,959	818,396	1,016,242	1,001,509	2,222,617	1,601,509
School Buses Expense	212,618	1,047,584	-	774,943	5,966,585	2,582,507
Buses/Vehicles Total	**1,644,577**	**1,865,980**	**1,016,242**	**1,776,452**	**8,189,202**	**4,184,016**
Library Collections Expense (SC Only / No WBS Use)	2,058,474	2,284,302	2,828,782	-	-	-
Library Collection Total	**2,058,474**	**2,284,302**	**2,828,782**	**-**	**-**	**-**
Capital Outlay Total	**7,004,194**	**9,379,425**	**6,885,469**	**3,893,452**	**11,519,914**	**6,332,016**
Computer Leases Principal	3,605,303	5,746,574	-	15,171,848	21,674,338	15,171,848
Computer Leases Interest	177,427	519,784	-	671,764	752,551	671,764
Computer/Software Total	**3,782,730**	**6,266,358**	**-**	**15,843,613**	**22,426,888**	**15,843,613**
Bus Leases Principal	10,199,826	10,323,560	-	10,483,196	10,483,196	10,483,196
Bus Leases Interest	411,015	407,683	-	432,449	432,449	432,449
Vehicle Leases Principal	135,795	136,661	-	140,408	140,408	140,408
Vehicle Leases Interest	3,128	2,262	-	3,934	3,934	3,934
Notes Payable Principal	-	-	9,709,941	-	-	-
Notes Payable Interest	-	-	1,553,832	-	-	-
Buses/Vehicles Total	**10,749,764**	**10,870,167**	**11,263,773**	**11,059,988**	**11,059,988**	**11,059,988**

School Operating Fund Expenditure Detail

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Approved	FY 2023 Revised	FY 2024 Proposed
Lease Debt Service - Principal (FCPS)	-	-	16,932,093	-	-	5,282,228
Lease Debt Service - Interest (FCPS)	-	-	975,663	-	-	792,401
Lease Debt Service Total	**-**	**-**	**17,907,757**	**-**	**-**	**6,074,629**
Equipment Leases Total	**14,532,494**	**17,136,524**	**29,171,530**	**26,903,600**	**33,486,876**	**32,978,229**
Transfer to FCPS Food and Nutrition Services Fund	-	9,648,031	1,800,000	-	1,800,000	-
Transfer to FCPS Grants and Self-Supporting Fund	11,842,425	12,614,847	14,852,154	13,096,815	13,096,815	15,096,815
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	975,000	1,201,537	1,535,709	1,004,250	1,392,762	1,396,250
Transfer to FCPS Construction Fund	12,426,084	11,863,084	14,583,084	8,699,127	25,493,422	8,699,127
Transfer for FCPS Construction Equipment	263,278	1,215,360	1,421,113	592,000	592,000	1,848,000
Transfer to County Debt Service Fund from FCPS	3,470,500	3,473,375	-	3,466,625	3,466,625	3,201,871
Transfer Out Total	**36,733,685**	**47,772,632**	**41,948,458**	**34,615,215**	**53,598,022**	**37,998,461**
Flexibility Reserve	-	-	-	286,018	9,823,449	286,018
School Materials Reserve	-	-	-	2,030,141	1,925,964	2,030,141
Unallocated Grants	-	-	-	-	81,727,779	1,558,018
Contingency Total	**-**	**-**	**-**	**2,316,159**	**93,477,192**	**3,874,177**
Grand Total	**2,954,945,459**	**2,990,300,685**	**3,149,368,241**	**3,290,123,278**	**3,722,803,147**	**3,539,680,722**

School Operating Fund Position Detail by Position Type

	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Approved	FY 2023 Revised	FY 2024 Proposed
Leadership Team						
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	3.0	3.0	5.0	5.0
Assist Supt	11.0	12.0	12.0	12.0	11.0	11.0
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
Leadership Team Total	**17.0**	**18.0**	**19.0**	**19.0**	**20.0**	**20.0**
Principals						
Principal ES	141.0	142.0	142.0	142.0	142.0	142.0
Principal MS	23.0	23.0	23.0	23.0	23.0	23.0
Principal HS	27.0	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	0.0	0.0	0.0	0.0	0.0	0.0
Principals Total	**198.0**	**199.0**	**199.0**	**199.0**	**199.0**	**199.0**
Assistant Principals						
Assist Principal ES	181.0	186.0	182.0	203.0	203.0	220.0
Assist Principal MS	52.0	52.0	52.0	63.0	63.0	63.0
Assist Principal HS	116.0	118.0	116.0	128.0	128.0	128.0
Assist Prin Spec Edu	24.0	23.0	23.0	23.0	23.0	23.0
Admin Nontraditional	5.0	5.0	5.0	5.0	5.0	5.0
Assist Admin NT	5.0	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
Assistant Principals Total	**462.0**	**468.0**	**462.0**	**506.0**	**506.0**	**523.0**
Supervisors						
Executive Principal	10.0	12.0	13.0	13.0	13.0	12.0
Director	40.5	39.9	42.9	44.9	44.5	42.5
Coordinator	110.5	112.5	117.5	124.5	122.5	126.5
Dep Auditor General	1.0	1.0	1.0	1.0	1.0	1.0
Supervisors Total	**162.0**	**165.4**	**174.4**	**183.4**	**181.0**	**182.0**
Specialists						
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	4.0	7.0	7.0	7.0	7.0
Functional Supervisr	94.0	95.0	104.0	105.0	107.0	110.0
Cert Athletic Train	25.0	25.0	25.0	25.0	25.0	25.0
Psychologist	168.5	179.5	184.5	184.5	184.5	184.5
Social Worker	160.5	171.5	184.5	185.5	185.5	185.5
Instruct Specialist	132.5	147.0	161.5	163.5	167.5	166.5
Business Specialist	243.0	271.8	289.3	316.8	317.8	325.8
Technical Specialist	570.5	645.0	645.5	640.0	641.0	642.0
Specialists Total	**1,409.9**	**1,551.7**	**1,614.2**	**1,640.2**	**1,648.2**	**1,659.2**

School Operating Fund Position Detail by Position Type

	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Approved	FY 2023 Revised	FY 2024 Proposed
Technical Personnel						
Technician	303.6	322.1	325.1	335.1	335.1	331.1
Family Liaison	0.0	0.0	0.0	0.0	0.0	41.1
Safty & Securty Spec	42.0	41.0	41.0	41.0	41.0	41.0
Career Center Spec	25.0	25.0	25.0	25.0	25.0	25.0
Safty & Secrt Assist	117.0	117.0	117.0	118.0	118.0	118.0
Technical Personnel Total	**487.6**	**505.1**	**508.1**	**519.1**	**519.1**	**556.2**
Teachers						
Teacher Kindergarten	543.0	536.0	530.0	515.0	515.0	510.0
Teacher ES	3,566.4	3,578.4	3,546.5	3,290.5	3,290.5	3,357.5
Teacher MS	1,399.2	1,431.5	1,421.6	1,275.0	1,275.0	1,297.2
Teacher HS	2,533.7	2,591.8	2,603.8	2,584.0	2,583.0	2,670.4
Teach Musc Art&PE ES	881.1	887.9	881.9	829.3	829.3	851.3
Teacher Reading	204.0	201.0	199.0	197.0	197.0	197.0
Teacher Art ES	3.3	3.3	2.8	2.8	2.8	2.8
Teach Instmntl Music	192.0	192.0	192.0	192.0	192.0	192.0
Teacher GT Resource	93.5	94.0	116.0	141.0	141.0	155.5
Teacher FECEP	0.0	0.0	0.0	0.0	0.0	0.0
Teacher Laboratory	15.0	15.0	15.0	15.0	15.0	15.0
Teach Instruct Spprt	237.5	257.5	273.5	289.0	288.0	283.0
Teacher ESOL	771.5	813.6	872.5	876.9	876.9	1,037.2
Teacher Special Educ	3,240.7	3,325.3	3,344.2	3,380.9	3,380.9	3,525.5
Audiologist	14.5	14.5	14.5	14.5	14.5	14.5
Phys & Occ Therapist	85.0	85.0	85.0	84.0	84.0	84.0
Teach Vocational Ed	341.2	335.2	335.2	309.0	309.0	309.0
Teach Work Exp Prog	4.0	0.0	0.0	0.0	0.0	0.0
Teach Alternative Ed	164.3	159.5	157.5	149.8	149.8	139.1
Teacher Tech Academy	75.0	89.0	89.0	89.0	89.0	89.0
Teach Tech Prof Proj	4.0	0.0	0.0	0.0	0.0	0.0
Sch Counsel MS & HS	356.0	357.0	359.0	349.0	349.0	355.0
Sch Counsel ES	221.0	233.0	231.5	218.0	218.0	220.0
Librarian	247.0	245.0	245.0	238.0	238.0	238.0
Teach Staffing Rsrve	211.0	67.1	89.0	227.0	442.0	227.0
Teachers Total	**15,404.0**	**15,512.7**	**15,604.6**	**15,266.7**	**15,479.6**	**15,770.0**
Instructional Assistants						
Instruct Asst Kinder	543.0	536.0	530.0	515.0	515.0	510.0
Instruct Asst Gen Ed	255.3	251.2	249.2	227.4	226.8	228.8
Instruct Asst Spc Ed	1,783.0	1,850.1	1,880.1	1,818.1	1,818.1	1,934.1
Instruct Asst Alt HS	10.0	7.0	7.0	7.0	7.0	7.0
Instruct Asst Spc Pg	0.0	0.0	0.0	0.0	0.0	0.0
Instruct Asst Resrve	83.0	42.0	4.0	83.0	108.0	83.0
Instructional Assistants Total	**2,674.3**	**2,686.2**	**2,670.2**	**2,650.4**	**2,674.9**	**2,762.9**
Specialized Assistants						
Public Hlth Trn Asst	309.0	319.0	319.0	300.0	300.0	318.0
Special Ed Attendant	147.0	155.0	155.0	138.0	138.0	141.0
Specialized Assistants Total	**456.0**	**474.0**	**474.0**	**438.0**	**438.0**	**459.0**

School Operating Fund Position Detail by Position Type

	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Approved	FY 2023 Revised	FY 2024 Proposed
Office Assistant Personnel						
Admin Assistant	133.5	129.5	131.5	133.5	132.5	135.5
Office Assistant ES	600.5	605.5	599.0	569.0	569.0	589.0
Office Assistant MS	86.0	87.0	87.5	96.0	96.0	96.5
Office Assistant HS	242.5	243.5	242.5	242.0	242.0	242.5
Office Assist Spc Ed	32.0	31.0	31.0	31.0	31.0	31.0
Technical Assistant	60.1	65.1	65.1	63.1	63.1	65.1
Office Assistant Personnel Total	**1,154.6**	**1,161.6**	**1,156.6**	**1,134.6**	**1,133.6**	**1,159.6**
Trades Personnel						
Tradesperson	412.0	415.0	415.0	415.0	415.0	416.0
Security Officer	25.0	27.0	31.0	31.0	31.0	36.0
Trades Personnel Total	**437.0**	**442.0**	**446.0**	**446.0**	**446.0**	**452.0**
Custodial Personnel						
Custodian	1,323.5	1,342.0	1,354.0	1,331.5	1,331.5	1,351.5
Field Custodian	35.0	35.0	35.0	35.0	35.0	35.0
Plant Operations Mtr	17.0	17.0	17.0	17.0	16.0	16.0
Custodial Personnel Total	**1,375.5**	**1,394.0**	**1,406.0**	**1,383.5**	**1,382.5**	**1,402.5**
Transportation Personnel						
Route Supervisor	29.0	29.0	29.0	29.0	29.0	30.0
Transportation Personnel Total	**29.0**	**29.0**	**29.0**	**29.0**	**29.0**	**30.0**
School Operating Fund Total*	**24,266.9**	**24,606.7**	**24,763.2**	**24,414.9**	**24,656.9**	**25,175.4**

* Does not add due to rounding.

School Operating Fund Position Detail School-Based vs. Nonschool-Based

	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Approved	FY 2023 Revised	FY 2024 Proposed
School-Based						
Principals						
Principal ES	141.0	142.0	142.0	142.0	142.0	142.0
Principal MS	23.0	23.0	23.0	23.0	23.0	23.0
Principal HS	27.0	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	0.0	0.0	0.0	0.0	0.0	0.0
Principals Total	**198.0**	**199.0**	**199.0**	**199.0**	**199.0**	**199.0**
Assistant Principals						
Assist Principal ES	181.0	186.0	182.0	203.0	203.0	220.0
Assist Principal MS	52.0	52.0	52.0	63.0	63.0	63.0
Assist Principal HS	116.0	118.0	116.0	128.0	128.0	128.0
Assist Prin Spec Edu	24.0	23.0	23.0	23.0	23.0	23.0
Admin Nontraditional	5.0	5.0	5.0	5.0	5.0	5.0
Assist Admin NT	5.0	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
Assistant Principals Total	**462.0**	**468.0**	**462.0**	**506.0**	**506.0**	**523.0**
Supervisors						
Director	0.0	0.0	0.0	0.0	1.0	1.0
Coordinator	1.0	1.0	1.0	1.0	1.0	2.0
Supervisors Total	**1.0**	**1.0**	**1.0**	**1.0**	**2.0**	**3.0**
Specialists						
Functional Supervisr	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	179.5	184.5	184.5	184.5	184.5
Social Worker	160.5	171.5	184.5	184.5	184.5	184.5
Instruct Specialist	38.0	38.0	39.0	39.0	42.0	41.0
Business Specialist	53.0	63.5	62.5	62.5	62.5	62.5
Technical Specialist	358.8	403.8	404.3	392.8	391.8	391.8
Specialists Total	**806.7**	**884.2**	**902.8**	**891.3**	**893.3**	**892.3**
Technical Personnel						
Technician	113.0	113.0	113.0	111.0	111.0	109.0
Family Liaison	0.0	0.0	0.0	0.0	0.0	41.1
Safty & Securty Spec	42.0	41.0	41.0	41.0	41.0	41.0
Career Center Spec	25.0	25.0	25.0	25.0	25.0	25.0
Safty & Secrt Assist	117.0	117.0	117.0	118.0	118.0	118.0
Technical Personnel Total	**297.0**	**296.0**	**296.0**	**295.0**	**295.0**	**334.1**
Teachers						
Teacher Kindergarten	543.0	536.0	530.0	515.0	515.0	510.0
Teacher ES	3,566.4	3,578.4	3,546.5	3,290.5	3,290.5	3,354.5
Teacher MS	1,399.2	1,431.5	1,421.6	1,275.0	1,275.0	1,295.2
Teacher HS	2,533.7	2,591.8	2,603.8	2,584.0	2,583.0	2,670.4
Teach Musc Art&PE ES	881.1	887.9	881.9	829.3	829.3	851.3
Teacher Reading	204.0	201.0	199.0	197.0	197.0	197.0
Teacher Art ES	3.3	3.3	2.8	2.8	2.8	2.8
Teach Instmntl Music	192.0	192.0	192.0	192.0	192.0	192.0
Teacher GT Resource	93.5	94.0	116.0	141.0	141.0	155.5
Teacher Laboratory	15.0	15.0	15.0	15.0	15.0	15.0
Teach Instruct Spprt	226.0	227.0	236.0	241.5	242.5	242.5

School Operating Fund Position Detail School-Based vs. Nonschool-Based

	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Approved	FY 2023 Revised	FY 2024 Proposed
Teacher ESOL	771.5	813.6	872.5	876.9	876.9	1,037.2
Teacher Special Educ	3,240.7	3,325.3	3,344.2	3,380.9	3,380.9	3,525.5
Audiologist	14.5	14.5	14.5	14.5	14.5	14.5
Phys & Occ Therapist	85.0	85.0	85.0	84.0	84.0	84.0
Teach Vocational Ed	341.2	335.2	335.2	309.0	309.0	309.0
Teach Work Exp Prog	4.0	0.0	0.0	0.0	0.0	0.0
Teach Alternative Ed	164.3	159.5	157.5	149.8	149.8	139.1
Teacher Tech Academy	75.0	89.0	89.0	89.0	89.0	89.0
Teach Tech Prof Proj	4.0	0.0	0.0	0.0	0.0	0.0
Sch Counsel MS & HS	356.0	357.0	359.0	349.0	349.0	355.0
Sch Counsel ES	221.0	221.0	231.5	218.0	218.0	220.0
Librarian	247.0	245.0	245.0	238.0	238.0	238.0
Teach Staffing Rsrve	211.0	67.1	89.0	227.0	442.0	227.0
Teachers Total	**15,392.5**	**15,470.2**	**15,567.1**	**15,219.2**	**15,434.1**	**15,724.5**
Instructional Assistants						
Instruct Asst Kinder	543.0	536.0	530.0	515.0	515.0	510.0
Instruct Asst Gen Ed	255.3	251.2	249.2	227.4	226.8	228.8
Instruct Asst Spc Ed	1,783.0	1,850.1	1,880.1	1,818.1	1,818.1	1,934.1
Instruct Asst Alt HS	10.0	7.0	7.0	7.0	7.0	7.0
Instruct Asst Spc Pg	0.0	0.0	0.0	0.0	0.0	0.0
Instruct Asst Resrve	83.0	42.0	4.0	83.0	108.0	83.0
Instructional Assistants Total	**2,674.3**	**2,686.2**	**2,670.2**	**2,650.4**	**2,674.9**	**2,762.9**
Specialized Assistants						
Public Hlth Trn Asst	309.0	319.0	319.0	300.0	300.0	318.0
Special Ed Attendant	147.0	155.0	155.0	138.0	138.0	141.0
Specialized Assistants Total	**456.0**	**474.0**	**474.0**	**438.0**	**438.0**	**459.0**
Office Assistant Personnel						
Admin Assistant	13.5	14.0	14.0	14.0	15.0	15.0
Office Assistant ES	600.5	605.5	599.0	569.0	569.0	589.0
Office Assistant MS	86.0	87.0	87.5	96.0	96.0	96.5
Office Assistant HS	242.5	243.5	242.5	242.0	242.0	242.5
Office Assist Spc Ed	32.0	31.0	31.0	31.0	31.0	31.0
Office Assistant Personnel Total	**974.5**	**981.0**	**974.0**	**952.0**	**953.0**	**974.0**
Trades Personnel						
Tradesperson	43.0	44.0	44.0	44.0	44.0	44.0
Trades Personnel Total	**43.0**	**44.0**	**44.0**	**44.0**	**44.0**	**44.0**
Custodial Personnel						
Custodian	1,312.5	1,325.0	1,337.0	1,314.5	1,314.5	1,334.5
Field Custodian	35.0	35.0	35.0	35.0	35.0	35.0
Custodial Personnel Total	**1,347.5**	**1,360.0**	**1,372.0**	**1,349.5**	**1,349.5**	**1,369.5**
School-Based Total	**22,652.5**	**22,863.6**	**22,962.1**	**22,545.3**	**22,788.7**	**23,285.2**

School Operating Fund Position Detail School-Based vs. Nonschool-Based

	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Approved	FY 2023 Revised	FY 2024 Proposed
NonSchool-Based						
Leadership Team						
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	3.0	3.0	5.0	5.0
Assist Supt	11.0	12.0	12.0	12.0	11.0	11.0
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
Leadership Team Total	**17.0**	**18.0**	**19.0**	**19.0**	**20.0**	**20.0**
Supervisors						
Executive Principal	10.0	12.0	13.0	13.0	13.0	12.0
Director	40.5	39.9	42.9	44.9	43.5	41.5
Coordinator	109.5	111.5	116.5	123.5	121.5	124.5
Dep Auditor General	1.0	1.0	1.0	1.0	1.0	1.0
Supervisors Total	**161.0**	**164.4**	**173.4**	**182.4**	**179.0**	**179.0**
Specialists						
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	4.0	7.0	7.0	7.0	7.0
Functional Supervisr	91.0	92.0	101.0	102.0	104.0	107.0
Social Worker	0.0	0.0	0.0	1.0	1.0	1.0
Instruct Specialist	94.5	109.0	122.5	124.5	125.5	125.5
Business Specialist	190.0	208.3	226.8	254.3	255.3	263.3
Technical Specialist	211.7	241.2	241.2	247.2	249.2	250.2
Specialists Total	**603.2**	**667.5**	**711.5**	**749.0**	**755.0**	**767.0**
Technical Personnel						
Technician	190.6	209.1	212.1	224.1	224.1	222.1
Technical Personnel Total	**190.6**	**209.1**	**212.1**	**224.1**	**224.1**	**222.1**
Teachers						
Teacher ES	0.0	0.0	0.0	0.0	0.0	3.0
Teacher MS	0.0	0.0	0.0	0.0	0.0	2.0
Sch Counsel ES	0.0	12.0	0.0	0.0	0.0	0.0
Teach Instruct Spprt	11.5	30.5	37.5	47.5	45.5	40.5
Teachers Total	**11.5**	**42.5**	**37.5**	**47.5**	**45.5**	**45.5**
Office Assistant Personnel						
Admin Assistant	120.0	115.5	117.5	119.5	117.5	120.5
Technical Assistant	60.1	65.1	65.1	63.1	63.1	65.1
Office Assistant Personnel Total	**180.1**	**180.6**	**182.6**	**182.6**	**180.6**	**185.6**
Trades Personnel						
Tradesperson	369.0	371.0	371.0	371.0	371.0	372.0
Security Officer	25.0	27.0	31.0	31.0	31.0	36.0
Trades Personnel Total	**394.0**	**398.0**	**402.0**	**402.0**	**402.0**	**408.0**
Custodial Personnel						
Custodian	11.0	17.0	17.0	17.0	17.0	17.0
Plant Operations Mtr	17.0	17.0	17.0	17.0	16.0	16.0
Custodial Personnel Total	**28.0**	**34.0**	**34.0**	**34.0**	**33.0**	**33.0**
Transportation Personnel						
Route Supervisor	29.0	29.0	29.0	29.0	29.0	30.0
Transportation Personnel Total	**29.0**	**29.0**	**29.0**	**29.0**	**29.0**	**30.0**
NonSchool-Based Total	**1,614.4**	**1,743.1**	**1,801.1**	**1,869.6**	**1,868.2**	**1,890.2**
School Operating Fund Total*	**24,266.9**	**24,606.7**	**24,763.2**	**24,414.9**	**24,656.9**	**25,175.4**

* Does not add due to rounding.

	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Approved	FY 2023 Revised	FY 2024 Proposed
Construction Fund						
Supervisors						
Director	0.5	1.5	1.5	1.5	1.5	1.5
Coordinator	6.5	6.5	7.5	7.5	7.5	7.5
Supervisors Total	**7.0**	**8.0**	**9.0**	**9.0**	**9.0**	**9.0**
Specialists						
Functional Supervisor	5.0	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
Specialists Total	**35.5**	**35.5**	**35.5**	**35.5**	**35.5**	**35.5**
Technical Personnel						
Technician	45.8	45.8	45.8	45.8	45.8	45.8
Technical Personnel Total	**45.8**	**45.8**	**45.8**	**45.8**	**45.8**	**45.8**
Office Assistant Personnel						
Admin Assistant	4.0	4.0	4.0	4.0	4.0	4.0
Office Assistant Personnel Total	**4.0**	**4.0**	**4.0**	**4.0**	**4.0**	**4.0**
Trades Personnel						
Tradesperson	1.0	1.0	1.0	1.0	1.0	1.0
Trades Personnel Total	**1.0**	**1.0**	**1.0**	**1.0**	**1.0**	**1.0**
Construction Fund Total	**93.3**	**94.3**	**95.3**	**95.3**	**95.3**	**95.3**
Food and Nutrition Fund						
Supervisors						
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
Supervisors Total	**6.0**	**6.0**	**6.0**	**6.0**	**6.0**	**6.0**
Specialists						
Business Specialist	17.0	17.0	17.0	17.0	17.0	17.0
Technical Specialist	1.0	1.0	1.0	1.0	1.0	1.0
Specialists Total	**18.0**	**18.0**	**18.0**	**18.0**	**18.0**	**18.0**
Technical Personnel						
Technician	7.5	7.5	8.5	8.5	8.5	8.5
Technical Personnel Total	**7.5**	**7.5**	**8.5**	**8.5**	**8.5**	**8.5**
Office Assistant Personnel						
Admin Assistant	7.0	7.0	7.0	7.0	7.0	7.0
Technical Assistant	3.0	3.0	2.0	2.0	2.0	2.0
Office Assistant Personnel Total	**10.0**	**10.0**	**9.0**	**9.0**	**9.0**	**9.0**
Trades Personnel						
Tradesperson	14.0	14.0	14.0	15.0	15.0	15.0
Trades Personnel Total	**14.0**	**14.0**	**14.0**	**15.0**	**15.0**	**15.0**
Food and Nutrition Fund Total	**55.5**	**55.5**	**55.5**	**56.5**	**56.5**	**56.5**

Position Detail Other Funds

	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Approved	FY 2023 Revised	FY 2024 Proposed
Adult & Community Education Fund						
Supervisors						
Coordinator	1.0	1.0	1.0	1.0	1.0	1.0
Supervisors Total	**1.0**	**1.0**	**1.0**	**1.0**	**1.0**	**1.0**
Specialists						
Functional Supervisr	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	6.8	6.9	6.9	6.9	6.9	6.9
Technical Specialist	2.0	2.0	2.0	2.0	2.0	2.0
Specialists Total	**14.8**	**14.9**	**14.9**	**14.9**	**14.9**	**14.9**
Technical Personnel						
Technician	4.0	4.0	4.0	4.0	4.0	4.0
Technical Personnel Total	**4.0**	**4.0**	**4.0**	**4.0**	**4.0**	**4.0**
Teachers						
Teach Instruct Spprt			0.0		0.0	0.5
Teach Tech Prof Proj	1.0	1.0	1.0	1.0	1.0	1.0
Teachers Total	**1.0**	**1.0**	**1.0**	**1.0**	**1.0**	**1.5**
Office Assistant Personnel						
Admin Assistant	5.0	5.0	5.0	5.0	5.0	4.0
Technical Assistant	6.0	6.0	6.0	6.0	6.0	7.0
Office Assistant Personnel Total	**11.0**	**11.0**	**11.0**	**11.0**	**11.0**	**11.0**
Trades Personnel						
Tradesperson	1.0	1.0	1.0	1.0	1.0	1.0
Trades Personnel Total	**1.0**	**1.0**	**1.0**	**1.0**	**1.0**	**1.0**
Adult & Community Education Fund Total	**32.8**	**32.9**	**32.9**	**32.9**	**32.9**	**33.4**

	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Approved	FY 2023 Revised	FY 2024 Proposed
Grants & Self Supporting Fund						
Assistant Principals						
Assist Principal ES	0.0	0.0	1.0	0.0	0.0	0.0
Assist Principal HS	0.0	0.0	1.0	0.0	0.0	0.0
Admin Nontraditional	1.0	1.0	1.0	1.0	1.0	1.0
Student Svcs Dir	0.0	0.0	1.0	0.0	0.0	0.0
Assistant Principals Total	**1.0**	**1.0**	**4.0**	**1.0**	**1.0**	**1.0**
Supervisors						
Director	1.6	1.6	1.6	1.6	2.4	2.0
Coordinator	0.0	1.0	1.0	3.0	3.3	3.0
Supervisors Total	**1.6**	**2.6**	**2.6**	**4.6**	**5.7**	**5.0**
Specialists						
Functional Supervisr	9.0	9.0	8.0	8.0	8.0	9.0
Social Worker	10.6	9.5	8.2	9.0	12.0	11.8
Instruct Specialist	25.0	29.0	30.0	36.0	36.0	38.0
Business Specialist	38.0	39.0	40.0	42.0	44.0	41.0
Technical Specialist	21.0	21.5	21.5	20.5	20.5	21.5
Specialists Total	**103.6**	**108.0**	**107.7**	**115.5**	**120.5**	**121.3**
Technical Personnel						
Technician	16.0	16.0	18.0	19.0	19.0	19.0
Safty & Securty Spec	0.0	1.0	0.0	0.0	0.0	0.0
Technical Personnel Total	**16.0**	**17.0**	**18.0**	**19.0**	**19.0**	**19.0**
Teachers						
Teacher Title I	102.7	100.0	99.7	140.0	140.0	131.0
Teacher FECEP	103.0	103.0	103.0	103.0	103.0	113.0
Teach Instruct Spprt	45.5	48.9	61.1	62.7	66.7	66.7
Teacher ESOL	1.0	1.0	2.0	1.0	1.0	1.0
Teacher Special Educ	0.0	0.0	0.0	2.0	2.0	2.0
Teach Alternative Ed	16.2	16.2	17.2	16.2	16.2	15.2
Sch Counsel MS & HS	1.2	1.0	2.0	0.0	0.0	0.0
Sch Counsel ES	3.6	4.1	3.0	2.0	2.0	3.0
Librarian	0.0	1.0	1.0	1.0	1.0	1.0
Teachers Total	**273.2**	**275.1**	**288.9**	**327.8**	**331.8**	**332.8**
Instructional Assistants						
Instruct Asst Spc Ed	0.5	0.5	0.5	0.5	0.5	0.5
Instruct Asst Spc Pg	107.0	108.0	108.0	108.0	110.0	118.0
Instructional Assistants Total	**107.5**	**108.5**	**108.5**	**108.5**	**110.5**	**118.5**
Office Assistant Personnel						
Admin Assistant	14.0	13.6	14.6	8.6	8.6	9.0
Office Assist Spc Ed	1.0	1.0	1.0	1.0	1.0	1.0
Technical Assistant	4.5	4.5	7.5	8.5	8.5	8.5
Office Assistant Personnel Total	**19.5**	**19.1**	**23.1**	**18.1**	**18.1**	**18.5**
Grants & Self Supporting Fund Total	**522.3**	**531.3**	**552.8**	**594.5**	**606.6**	**616.1**

Position Detail Other Funds

	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Approved	FY 2023 Revised	FY 2024 Proposed
Insurance Fund						
Supervisors						
Coordinator	1.0	1.0	1.0	1.0	1.0	1.0
Supervisors Total	**1.0**	**1.0**	**1.0**	**1.0**	**1.0**	**1.0**
Specialists						
Business Specialist	4.3	4.3	5.3	7.3	7.3	7.3
Specialists Total	**4.3**	**4.3**	**5.3**	**7.3**	**7.3**	**7.3**
Technical Personnel						
Technician	1.0	1.0	1.0	1.5	1.5	1.5
Technical Personnel Total	**1.0**	**1.0**	**1.0**	**1.5**	**1.5**	**1.5**
Office Assistant Personnel						
Technical Assistant	3.0	3.0	2.0	2.0	2.0	2.0
Office Assistant Personnel Total	**3.0**	**3.0**	**2.0**	**2.0**	**2.0**	**2.0**
Insurance Fund Total	**9.3**	**9.3**	**9.3**	**11.8**	**11.8**	**11.8**
Health & Flexible Benefits Fund						
Supervisors						
Coordinator	1.0	1.0	1.0	1.0	1.0	1.0
Supervisors Total	**1.0**	**1.0**	**1.0**	**1.0**	**1.0**	**1.0**
Specialists						
Business Specialist	14.0	14.0	14.0	13.0	13.0	13.0
Technical Specialist	2.0	2.0	2.0	2.5	2.5	2.5
Specialists Total	**16.0**	**16.0**	**16.0**	**15.5**	**15.5**	**15.5**
Technical Personnel						
Technician	5.5	5.5	6.5	6.5	6.5	6.5
Technical Personnel Total	**5.5**	**5.5**	**6.5**	**6.5**	**6.5**	**6.5**
Office Assistant Personnel						
Technical Assistant	7.5	7.5	8.5	10.0	10.0	10.0
Office Assistant Personnel Total	**7.5**	**7.5**	**8.5**	**10.0**	**10.0**	**10.0**
Health & Flexible Benefits Fund Total	**30.0**	**30.0**	**32.0**	**33.0**	**33.0**	**33.0**
ERFC Fund						
Supervisors						
Director	2.0	2.0	2.0	3.0	3.0	3.0
Coordinator	2.0	2.0	2.0	2.0	2.0	2.0
Supervisors Total	**4.0**	**4.0**	**4.0**	**5.0**	**5.0**	**5.0**
Specialists						
Auditor	1.0	1.0	1.0	1.0	1.0	2.0
Business Specialist	7.3	8.0	8.0	9.0	9.0	13.0
Technical Specialist	3.0	3.0	3.0	5.0	5.0	4.0
Specialists Total	**11.3**	**12.0**	**12.0**	**15.0**	**15.0**	**19.0**
Technical Personnel						
Technician	7.0	6.0	6.0	5.0	5.0	6.0
Technical Personnel Total	**7.0**	**6.0**	**6.0**	**5.0**	**5.0**	**6.0**
Office Assistant Personnel						
Admin Assistant	1.0	1.0	2.0	2.0	2.0	2.0
Technical Assistant	8.0	6.0	5.0	5.0	5.0	5.0
Office Assistant Personnel Total	**9.0**	**7.0**	**7.0**	**7.0**	**7.0**	**7.0**
ERFC Fund Total	**31.3**	**29.0**	**29.0**	**32.0**	**32.0**	**37.0**

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
BPRO - Budget, Positions, Resource, Operations
BPS - Position Budgeting Subsystem of BPREP
BS - Bachelor of Science
BYOD - Bring Your Own Device

Acronym Index

C

CACFP - USDA's Child and Adult Care Food Program
CAD - Computer Assisted Drawing
CAFR - Comprehensive Annual Financial Report
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
CEAO - Chief Equity and Academic 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

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
HIPAA - Health Insurance Portability and Accountability Act
HIPPY - 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
INS - Insurance Fund

Acronym Index

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

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 Based 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

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 Secret Service Academy for Educational 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

24-7 Learning - An online resource, also referred to as Blackboard, that allows FCPS to extend learning beyond the traditional school day and beyond school facilities. It provides students with immediate access to their schools, their teachers, and the classes in which they are enrolled. *See Blackboard.*

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.

Blackboard - An online resource, also referred to as 24-7 Learning, that allows FCPS to extend learning beyond the traditional school day and beyond school facilities. It provides students with immediate access to their schools, their teachers, and the classes in which they are enrolled. *See 24-7 Learning.*

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.

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) for the purpose of providing 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.

Glossary

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.

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 variable 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/NMSQTTM)-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 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 and includes changes made at the prior year final budget review and the current year midyear budget review. 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 day care facilities for elementary school children before and after school.

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.

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 bus 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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