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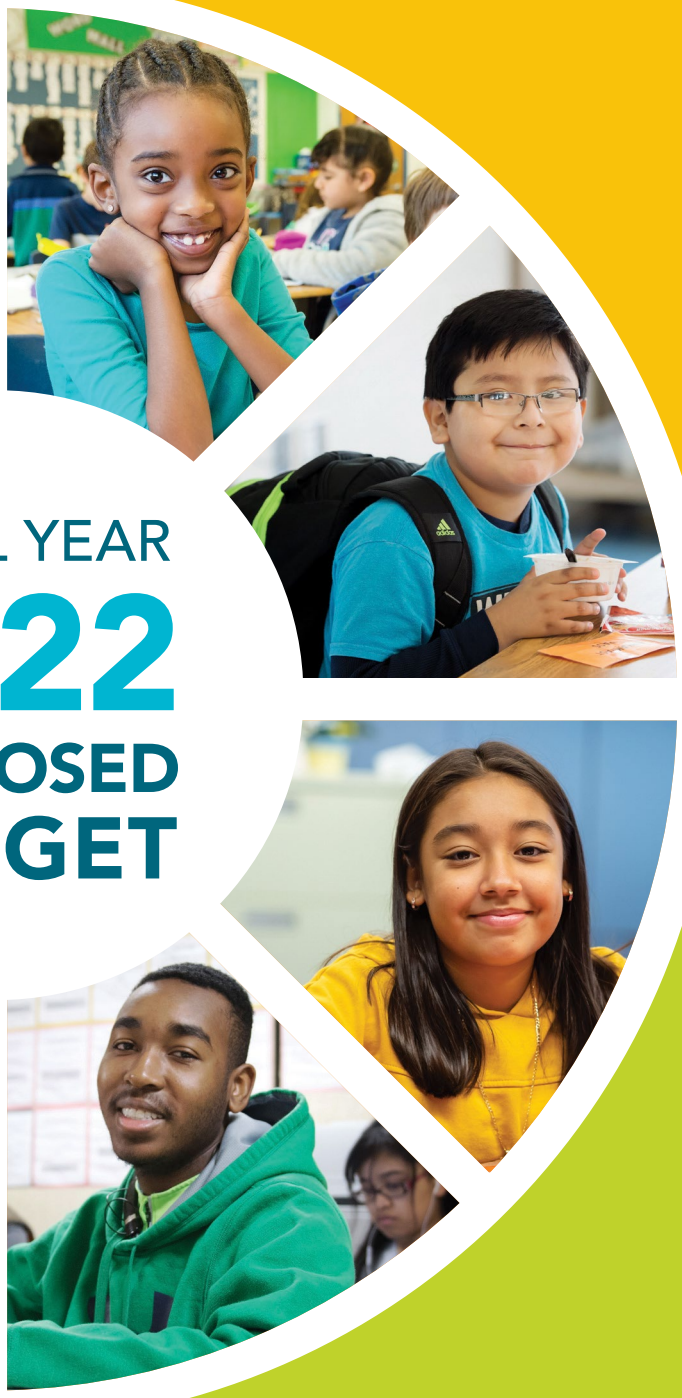
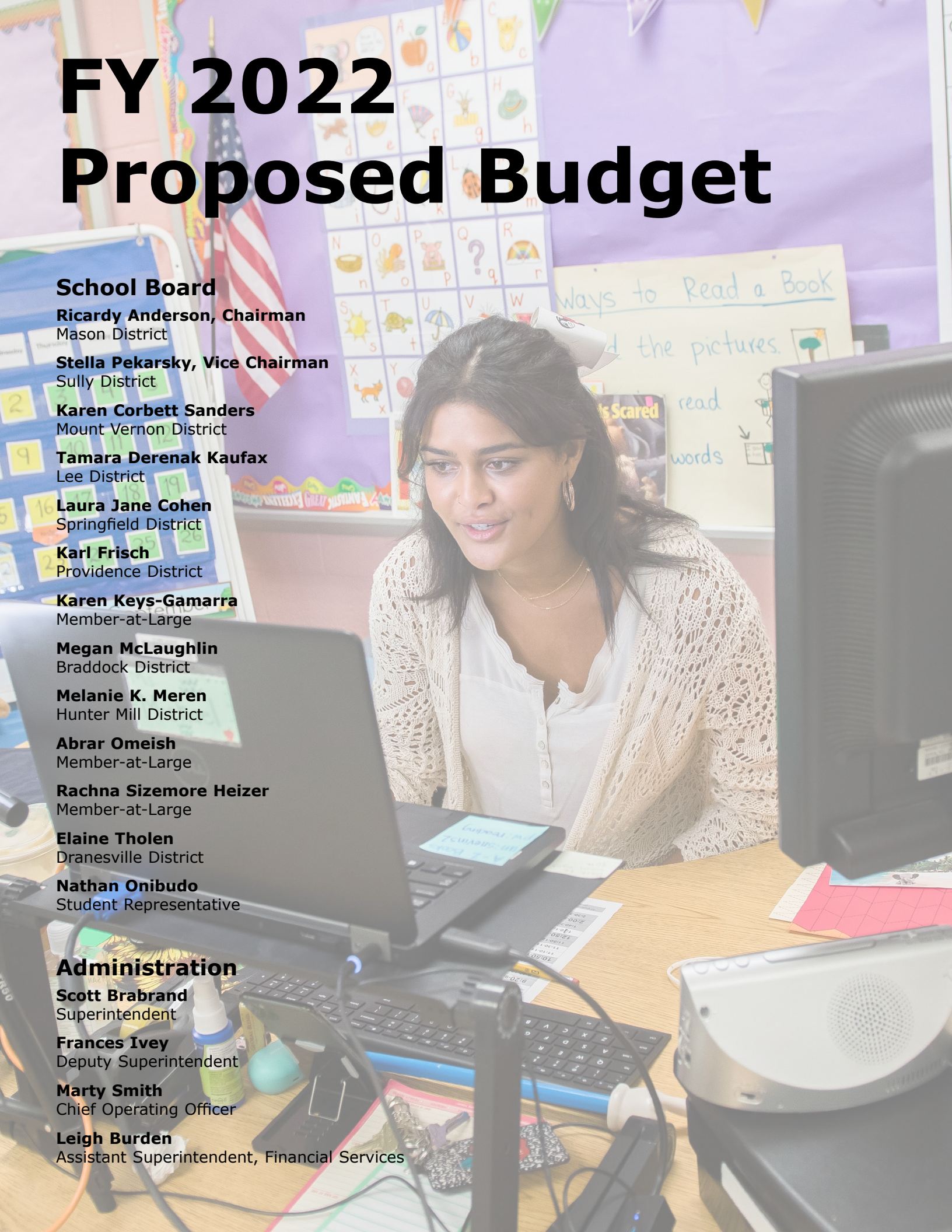


FISCAL YEAR 2022 PROPOSED BUDGET

www.fcps.edu

8115 Gatehouse Road, Falls Church, VA 22042

FY 2022 Proposed Budget



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Chief Operating Officer

Leigh Burden
Assistant Superintendent, Financial Services

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Guide to Understanding the Budget

Budget Organization

Fairfax County Public Schools' (FCPS) budget consists of more than numbers. It is also a record of past decisions and a spending plan for the future. The budget reflects FCPS' priorities and is a communications document that informs stakeholders about FCPS' values and goals. The following narrative describes the budget process.

Proposed Budget

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

Executive Summary

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

Financial

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

Informational

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

Appendix

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

Advertised Budget

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

Approved Budget

Once Fairfax County adopts its budget, FCPS will have firm information regarding the share of local revenue the Division will receive from the County. Since more than 70 percent of funding comes directly from the County, understanding local revenue is critical to FCPS' budget. Once revenue for the coming year is known, the School Board then works with employees and citizens to finalize the budget. The School Board approves the budget in May, and the approved budget 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. 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. It describes how FCPS budgets in support of the four strategic goal areas and related outcomes. The budget and planning processes, as well as FCPS' financial policies and practices, are included in the Organizational section.

Financial
This section presents a summary of revenues and expenditures for all nine School Board funds which begins with a broad level and drills down into more detailed levels. Fund statements are provided, and a narrative of the changes compared to the prior fiscal years follows the fund statements. Additional detail is provided for the School Operating Fund, including key funding initiatives, challenges, and descriptions of revenue and expenditure changes by goal area and the desired outcome the funds support. FCPS' financial classification structures are also included in the Financial section.

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

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 Learner 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. The following topics are also presented in this section: student enrollment trends, student achievement, and cost per pupil. This section presents additional information for five-year detail comparison of revenues, expenditures, and positions; school enrollment; staffing standards, school per-pupil allocations; supplements; salary scales; and reference materials; which include 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 allocating costs to the 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 by program, the

student achievement goal and subgoal that each program supports, number of students served, number of sites served, a program description, offsetting grant funding, the method of service provision, an explanation of cost, program contacts, a list of mandates, and outcomes. With this detailed information, the program budget serves as a valuable tool for FCPS and the School Board to use when making programmatic and budgetary decisions.

Budget Basics

What is the Revised Budget?

The FY 2021 Revised Budget is the most recently adjusted budget and includes changes made at the FY 2020 Final Budget Review, approved by the School Board on July 23, 2020; the FY 2021 Midyear Budget Review, as presented to the School Board on December 3, 2020. The revised budget is greater than the approved budget because it includes the carryover of outstanding encumbered obligations (undelivered orders), schools/projects carryover, prior committed priorities and requirements, Strategic Plan investments, and reserve funding.

How are revenue and expenditures projected?

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

How are budgets developed each year?

The baseline budgets for schools and special education centers are determined primarily by application of ratio-based formulas that meet or exceed state requirements and have been approved by the School Board. Each year, school-based positions are calculated 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

Does FCPS end each year with unspent funds?

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

What is salary lapse?

Salary lapse is savings resulting from position turnover and from positions being held vacant for a period of time during the fiscal year. FCPS budgets for lapse and any savings above the budgeted amounts are included in FCPS' available ending balance. FCPS reviews and takes steps to adjust lapse regularly, for example adjusting the salary level used to budget vacant positions. As nearly 90 percent of the budget is compensation, the majority of the available ending balance is derived from the compensation accounts. Regardless of the salary lapse percentage budgeted, all savings at year end are reflected in the available ending balance.

What is a "structurally balanced budget?"

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

What reserves does FCPS maintain in its operating fund?

FCPS has five reserves in the School Operating Fund: a centralized instructional resources reserve, future year beginning balance reserve, a School Board flexibility reserve, a fuel contingency reserve, and a staffing contingency to address class size. Since FY 2012, newly adopted textbooks have been purchased centrally with the provision that the local schools will pay for these textbooks over a six-year period. The local funds are generated from 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. In FY 2021, the funding for the centralized instructional resources reserve was appropriated into the budget.

The School Board flexibility reserve is committed to meet unforeseen circumstances. Any unused portion is carried forward to the next fiscal year with the School Board approval. The future year beginning balance, School Board flexibility, and fuel contingency reserves are only reflected in the current year's revised budget and is not included in the proposed, advertised, or approved budget totals.

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

FCPS does not have the authority to impose taxes. FCPS does evaluate opportunities to generate revenue by charging fees but may only do so where the Commonwealth of Virginia has granted specific authority. In FY 2022, more than 70 percent of FCPS' funding is requested from Fairfax County, which generates its revenue from real estate and personal property taxes. The Commonwealth of Virginia provides the next largest source of revenue to FCPS through state aid and sales tax revenues. The remaining revenues come from a variety of sources, including federal aid and tuition.

What Our Community Needs to Know About School Budgets

Due to the requirement to operate within a balanced budget, state and local governments typically end the year with an available balance to ensure that they meet revenue projections and do not exceed expenditure appropriations. As a result, FCPS, like Fairfax County government, historically has ended each fiscal year with a positive ending balance. The ending balance includes 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 multi-year planning to meet student needs. Carryover practices are reviewed and revised annually.

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

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

- **Strategic Priorities** – Our community demands high achievement, as well as the availability of programs and opportunities to address each student's individual needs. The School Board adopted FCPS' *Portrait of a Graduate*, which outlines what our community believes is important for our graduates to know and be able to do when they leave FCPS. During the 2014-2015 school year, 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 the 2018-2019 school year. 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. This document includes clear identification of which changes to the FY 2022 budget are being undertaken for strategic aims. FCPS aims to ensure it is spending the funds it receives from taxpayers in Fairfax County and other sources wisely, with the intent to request for additional funding when repurposing of funds cannot cover its needs.
- **State and Federal Mandates** – FCPS must comply with state and federal mandates, which significantly impact divisionwide needs and priorities. Mandates are not always funded, which pose a financial burden on localities and school divisions.
- **Technology** – Training our students on technology at all levels remains a priority as such skills have become synonymous with student success in the 21st century. An objective of FCPS' *Portrait of a Graduate* is that FCPS graduates are able to use technological skills and contemporary digital tools to effectively communicate. The COVID-19 pandemic further demonstrates that technology connectivity and infrastructure are vital for distance learning to ensure that instructional supports for students are not disrupted.
- **Enrollment and Student Needs** – The cost of enrollment growth and changing student needs impacts school-based positions generated through staffing formulas and per-pupil allocations.
- **Changes in Staffing** – Programmatic priorities, technology initiatives, and enrollment all may impact staffing.
- **Employee Compensation** – FCPS is committed to attracting and retaining exceptional employees, including a diverse staff and the highest quality teachers. FCPS is committed to increasing competitiveness of salaries for all employees by offering market-competitive compensation packages.

Our communities are very different today than they were ten years ago. FCPS schools and students reflect the changing world in which we live. The tools of the education profession have changed, 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

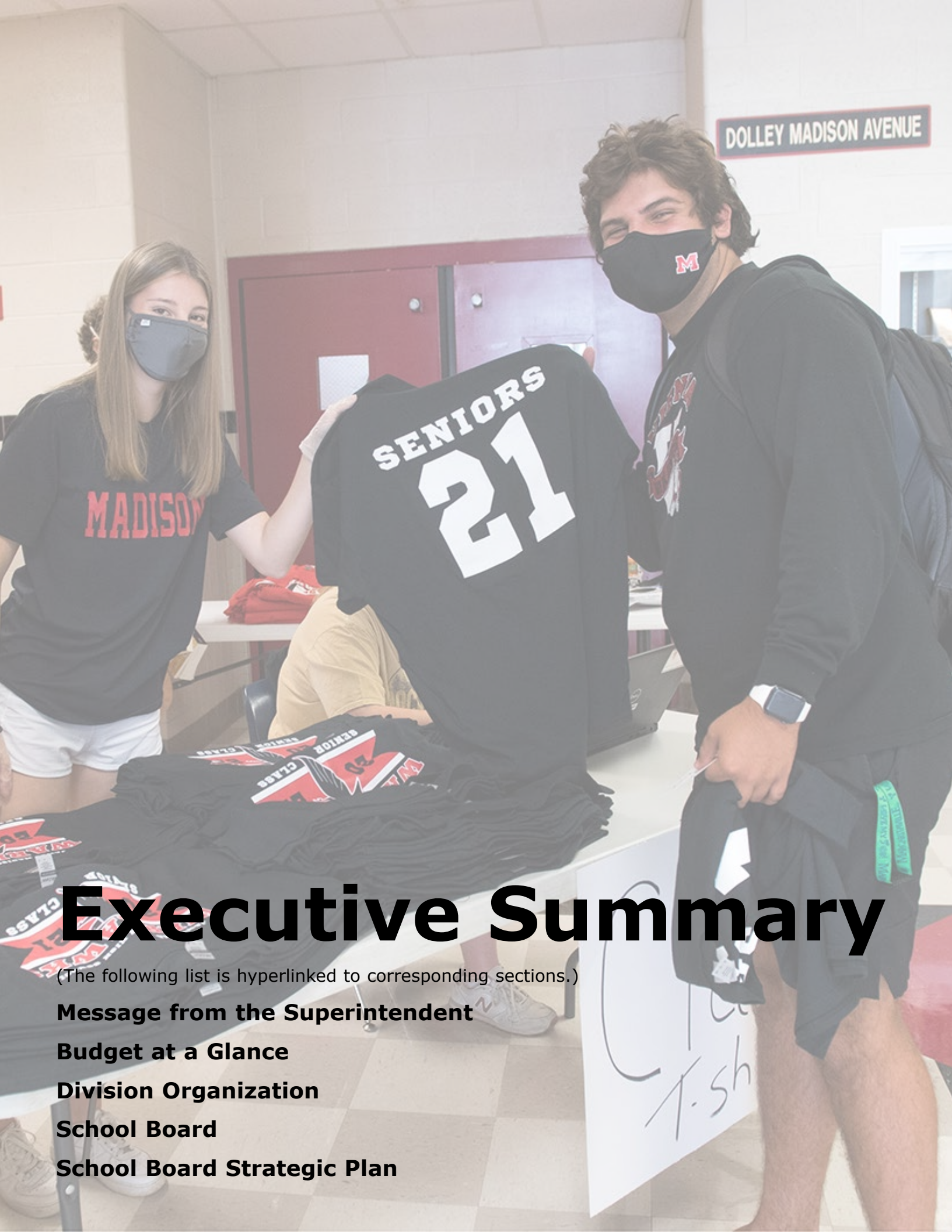
Where Can I Get More Information?

During the budget process, FCPS maintains a dedicated news page specifically for budget information which can be found on the budget home page. The FCPS website includes current and historical budget documents, a budget calendar, comparative information for FCPS and surrounding school systems, and information about FCPS programs and schools. During budget development, questions about what is being proposed in budget documents, as well as new ideas emerge. Using the budget question process, members of the School Board and members of the Board of Supervisors may submit questions to the Office of Budget Services. These questions are assigned and disseminated to the appropriate assistant superintendent for a response. Examples of budget question topics 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 posted 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 2022 Proposed Budget, please consider sharing your feedback and suggestions via our online budget document survey.



Executive Summary

(The following list is hyperlinked to corresponding sections.)

Message from the Superintendent

Budget at a Glance

Division Organization

School Board

School Board Strategic Plan

Message from the Superintendent

January 7, 2021

Dear Community Member,

The FY 2022 Proposed Budget for Fairfax County Public Schools (FCPS) focuses on our most pressing needs following a most unusual school year. The COVID-19 pandemic has impacted FCPS and our students, families, and staff in ways we could not have imagined. As a result, I have designed this budget to meet the instructional and social-emotional needs of our students so they can continue to learn and grow despite the challenges of the past year. The FY 2022 Proposed Budget totals $3.1 billion and is a $0.4 million increase including the addition of 226 positions compared to the FY 2021 Approved Budget. The budget includes a request for an additional $42.7 million, or 2.0 percent, in the County transfer to continue expanded preschool special education class offerings; address retirement rate increases and rising health care costs; expand and support our response to meet student technology, social-emotional, and instructional needs arising from the pandemic; and offset decreasing revenue from state, federal, and other sources.

Prior to the pandemic, we were fortunate to have a fully-funded operating budget for two consecutive years, largely a result of ongoing collaborative work with the Board of Supervisors and the County Executive. I anticipate continuing that relationship this year as we meet the needs of our students in an unprecedented environment.

The FY 2021 Approved Budget included $9.3 million to provide a placeholder for the post COVID-19 response plan and $2.0 million in a recurring technology placeholder. After the adoption of the FY 2021 Approved Budget, the School Board approved the utilization of the funding as part of the return-to-school plan. The funding was allocated to positions that support student learning in response to the many changes and challenges caused by the global pandemic. The $11.3 million increase includes: $3.1 million for 24.5 technology support specialists in schools; $1.6 million for 13.5 school-based technology specialists who directly assist teachers and students; $1.2 million for 10.0 psychologists and $1.0 million for 10.0 school counseling positions, all of whom support student mental health and wellness; and $0.1 million for one equity specialist position to support all five regions and focus on cross-divisional inequities. An additional 5.0 nursing positions will be funded through a $0.6 million transfer to the County, as well as other items detailed on the following page.

Remaining placeholder funds were utilized for access to technology that has been critical for instruction in this unprecedented virtual environment. To continue supporting our students' technology and instructional needs, the budget includes $2.3 million to maintain current services for digital instructional resources, $1.0 million for a web conferencing tool, and $0.4 million for cybersecurity software to protect servers and laptops from malware and viruses. Beyond this distribution of placeholder funding, the budget also includes $6.3 million to maintain the lease obligation for FCPSOn devices at high schools, middle schools, all students in grade 6, and grade 5 students at Title I schools.

The proposed budget is holding enrollment to the FY 2021 projected level, with the exception of 11 preschool and preschool autism classes that were opened after the adoption of of the FY 2021 Approved Budget and eight additional preschool autism

classes that have been added to accommodate anticipated growth. In addition to the preschool classes, additional custodial support is required at school buildings where renovations have added substantial square footage. The increases in preschool classes and square footage growth will add $4.5 million and 64 positions to the budget.

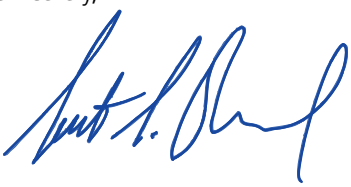
The Virginia Department of Education previously recommended changes to the Standards of Quality (SOQ). The budget includes $4.9 million and 50 positions to fund the staffing adjustments necessary to begin implementation of the recommendations at the elementary level for English as a Second Language. In response to the Spring 2020 external review of the Advanced Academic Program (AAP) and in support of the actions outlined in the FCPS Strategic Plan, FCPS is including $2.6 million and 24 positions to begin to implement the first phase of changes to the program. The budget also includes a $1.0 million placeholder for a special education review of the current structure, processes, and services for students with disabilities. There is also $0.1 million to support an increase in the PreK and Early Head Start program.

Unfortunately, we were not able to include a compensation increase for employees in FY 2022. However, to continue our efforts to build a premier workforce and remain market competitive, the proposed budget includes $3.0 million for the third and final year of the three-year implementation plan to bring salaries of instructional assistants and public health training assistants to 50 percent of the bachelor's degree teacher salary scale. Also, because the Code of Virginia has been updated to authorize collective bargaining with bargaining units for public employees beginning in May 2021, the budget includes $0.5 million and 3 positions for a collective bargaining team to support the new requirements and activities.

With more than 24,000 full-time employees, any increase in employee benefits can be substantial. The budget includes $13.2 million to support the increase of health insurance and pharmacy claims, a trend that is expected to continue due to rising costs of medical care and uncertainty in an unstable market. Regarding retirement plans, the budget includes $5.3 million for ERFC and FCERS employer contribution rate increases.

Our school leaders, teachers, and staff members continue to perform a critical mission: inspiring and empowering our students and preparing them for the future. I am extremely proud of all of them for their perseverance and resilience, and I am grateful to everyone in our community for their support of our students and schools.

Sincerely,



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

Budget Development Process

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

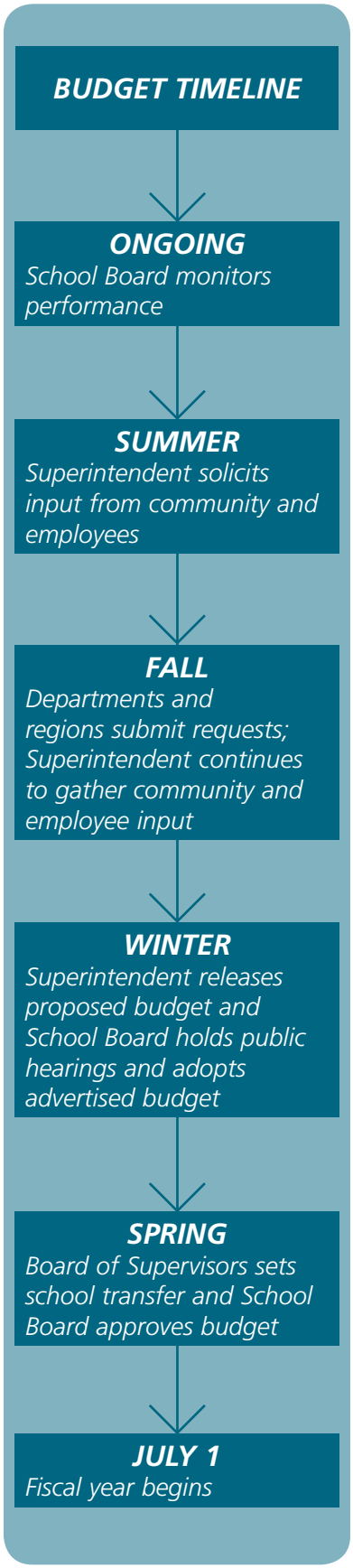
FCPS begins its annual budget planning process in the summer. The FCPS budget development process is a collaborative process involving many stakeholders. The School Board and County Board of Supervisors hold several joint budget work sessions to incorporate One Fairfax into decision-making processes, while continuing to identify efficiencies. The Superintendent works closely with the School Board, the leadership team, and the community to present the needs of the Division and works closely with the County to fit these needs into the larger requirements of the community and within the budget plan for Fairfax County. Throughout the year, the School Board receives yearly reports for each goal of the Strategic Plan to assess the Division's performance in achieving targeted metrics.

In FY 2021, due to the changing economic conditions resulting from the coronavirus pandemic (COVID-19), the budget included COVID-19 reserve funding which allowed FCPS to plan and respond to challenges related to the pandemic. This included one-time Coronavirus Aid, Relief, and Economic Securities (CARES) Act Elementary and Secondary School Relief (ESSER) placeholder funding of $21.1 million, recurring COVID-19 reserve funding of $9.3 million, and recurring Technology and Infrastructure Supports reserve funding of $2.0 million. The FY 2022 budget reflects the allocation of reserve funding for additional positions and resources needed to operate effectively during the pandemic and beyond. In addition, similar to FY 2021, the FY 2022 budget aligns spending to FCPS' Strategic Plan and remains focused on student achievement, equity, and social and emotional supports for students.

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

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

The FY 2022 budget calendar and additional resources are included later in this section.



Budget at a Glance

The FY 2022 Proposed Budget for the School Operating Fund totals $3.1 billion. This is an increase of $0.4 million, or 0.01 percent, over the FY 2021 Approved Budget.

The FY 2022 Proposed Budget includes $0.1 million to increase the transfer to support increased program requirements for the PreK and Early Head Start program.

FY 2022 Proposed Budget Overview

The FY 2022 Proposed Budget for the School Operating Fund totals $3.1 billion. This is a net increase of $0.4 million, or 0.01 percent, over the FY 2021 Approved Budget. The FY 2022 Proposed Budget has been aligned with FCPS' vision, mission, and Strategic Plan goals. FCPS' Strategic Plan focuses on: Student Success, Caring Culture, Premier Workforce, and Resource Stewardship. The FY 2022 Proposed Budget provides for the basic needs of the Division. Funding for these priorities includes:

Required Adjustments

Student Success Global

- $4.5 million and 64.0 positions for enrollment and student needs. Enrollment projections have remained level and only include adjustments for the following: funding for preschool and preschool autism classes that were opened after the approval of the FY 2021 Approved Budget, additional preschool autism classes to accommodate anticipated growth, and the impact of square footage for building renovations.
- $1.1 million for a net increase in the IDEA and Carl D. Perkins grant awards
- $0.0 million to fund a 1.0 chief academic officer position and a 1.0 senior executive administrative assistant position as part of the reorganization of the Office of the Chief Equity and Academic Officer. These operational changes will be funded through existing resources.
- ($6.6) million to remove one-time funding that was included for the centralized instructional resources reserve
- ($21.1) million to remove one-time funding received in FY 2021 for the CARES Act under the ESSER Fund to address the impact COVID-19 has had and continues to have on school divisions

Elimination of Gaps

- $6.3 million to maintain FCPSOn lease obligations for devices at high schools, middle schools, all students in grade 6, and grade 5 students at Title I schools

Early Education

- $0.1 million to support increased program requirements for the PreK and Early Head Start program

Caring Culture Global

- $13.2 million to cover employee health benefits coverage due to rate increases

Exceptional Employees

- $4.2 million to cover Educational Employees' Supplementary Retirement System of Fairfax County (ERFC) rate increase
- $1.1 million to cover Fairfax County Employees Retirement System (FCERS) rate increase
- ($21.3) million base savings due to position turnover

Resource Stewardship Global

- ($6,250) decrease in the transfer to debt service
- Position conversions for 15.0 positions funded through existing resources

Efficient Budgeting and Allocation

- $0.2 million increase in the transfer to the School Construction Fund for classroom equipment

Multiple Desired Outcomes (Student Success Global, Elimination of Gaps, Welcoming Environment, Exceptional Employees, Resource Stewardship Global)

- $5.4 million to cover increases in current student services contracts, family engagement survey, Minority Student Achievement Oversight Committee (MSAOC) Parent Handbook, an increase in the National Board Certified Teacher (NBCT) state passthrough payment, electricity rate adjustments, contractual services to cover increases in the annual external audit fees, design software licensing fees, a procurement tool, and increases in current service and maintenance contracts, existing leases due to terms and conditions of negotiated contracts and/or renewals, including insurance loss and settlement related expenses

Divisionwide Global

- $0.8 million to address recurring costs of school board aides

Recurring Adjustments

Student Success Global

- $2.3 million to maintain the recurring costs of digital resources
- $1.6 million to incorporate the recurring cost of 13.5 school-based technology specialist (SBTS) positions at elementary schools
- ($9.3) million to remove the recurring COVID-19 placeholder included in the FY 2021 Approved Budget. This placeholder has been fully allocated to recurring positions and resources

Welcoming Environment

- $0.1 million to address the recurring costs of a 1.0 equity and cultural responsiveness specialist position

Healthy Life Choices

- $1.2 million to incorporate the recurring cost of 10.0 psychologist positions
- $1.0 million to incorporate the recurring cost of 10.0 positions for school counseling
- $0.6 million to include the recurring cost of 5.0 school health nurses provided by the County

Resource Stewardship Global

- $3.1 million to incorporate the recurring cost of 24.5 TSSpec positions for elementary schools
- $1.0 million to address the recurring cost of a web conferencing tool
- ($2.0) million to remove the recurring technology placeholder included in the FY 2021 Approved Budget. This placeholder has been fully allocated to recurring positions and resources.

The FY 2022 Proposed Budget includes $3.0 million to support the third and final year of a three-year implementation plan for the classroom instructional support (CIS) salary scale enhancement.

Efficient Budgeting and Allocation

- $0.4 million for the recurring costs of enhanced cybersecurity protection software

Identified Investments

Elimination of Gaps

- $4.9 million for the addition of 50.0 English for Speakers of Other Language (ESOL) teacher positions
- $2.6 million to support the Advanced Academic Program Phase I implementation
- $1.0 million placeholder to address recommendations for the Special Education Services Program Review

Market Competitive Compensation

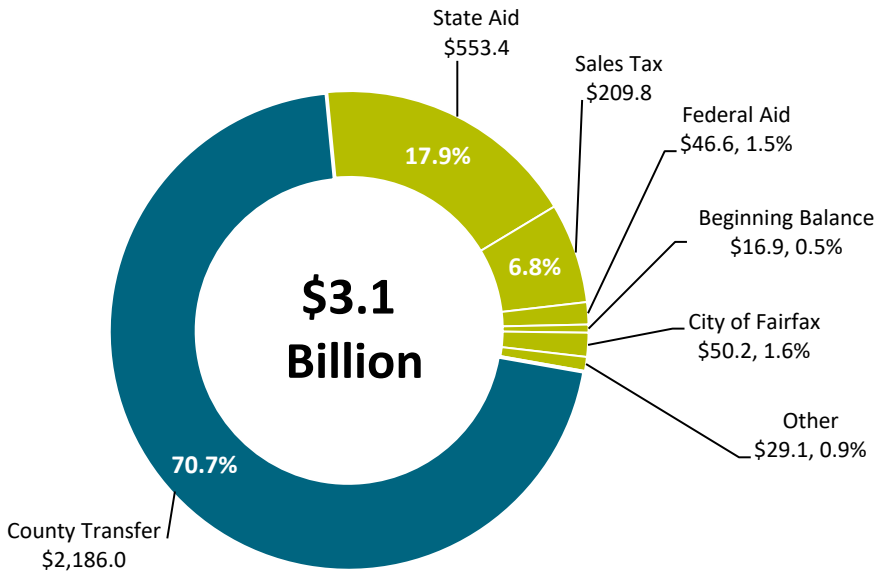
- $3.0 million to support the third and final year of a three-year implementation plan for the classroom instructional support (CIS) salary scale enhancement
- $0.5 million to establish a Collective Bargaining Team

Divisionwide Global

- $0.5 million to provide additional legal staffing

Where it Comes From - Revenue*

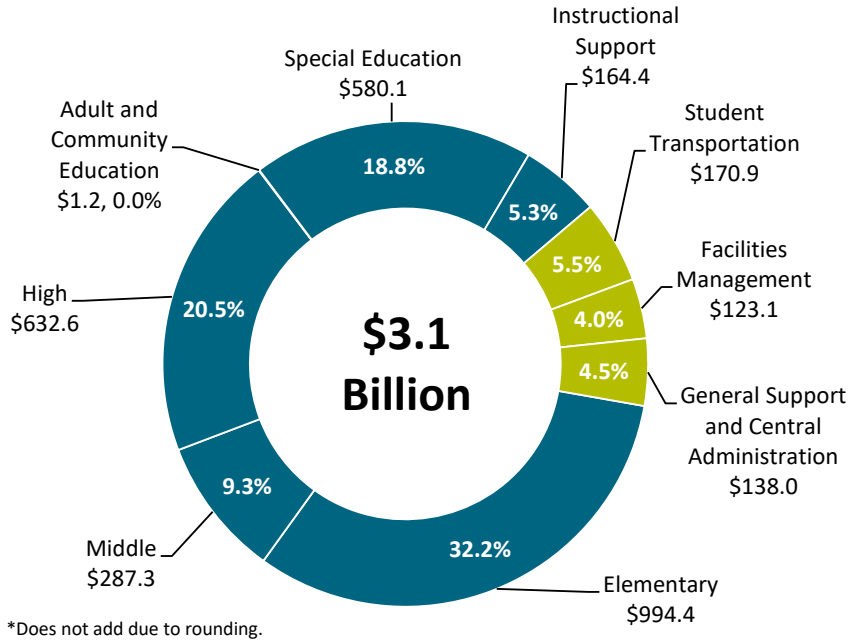
FY 2022 Proposed School Operating Fund
($ in millions)



*Does not add due to rounding.

Where it Goes - Expenditures by Program*

FY 2022 Proposed School Operating Fund
($ in millions)



*Does not add due to rounding.

Budget at a Glance

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

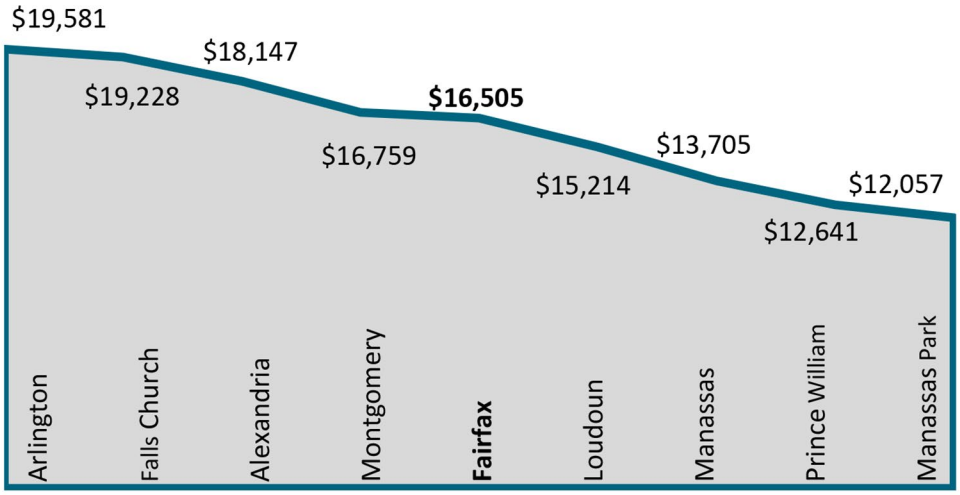
Comparison of SAT Scores School Year 2019-20	
Falls Church City	1248
Fairfax County	**1211**
Arlington County	1198
Loudoun County	1173
Prince William County	1095
Manassas Park City	1071
Manassas City	1060
Alexandria City*	
US Average	**1051**
Virginia Average	**1116**

*Data not available at time of compilation.

Source: 2021 WABE Guide

FCPS Cost Per Pupil Ranks in the Middle

FY 2021 WABE Comparison to Other School Divisions[1,2]



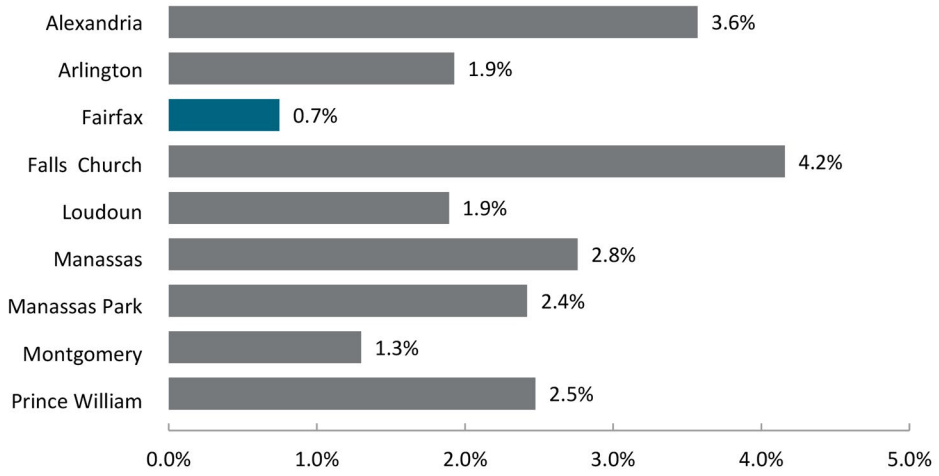
[1]Source: FY 2021 Washington Area Boards of Education (WABE) Guide.

[2]Data not available at time of compilation for Princes George's County.

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

FCPS has the Lowest Ratio of Management Positions

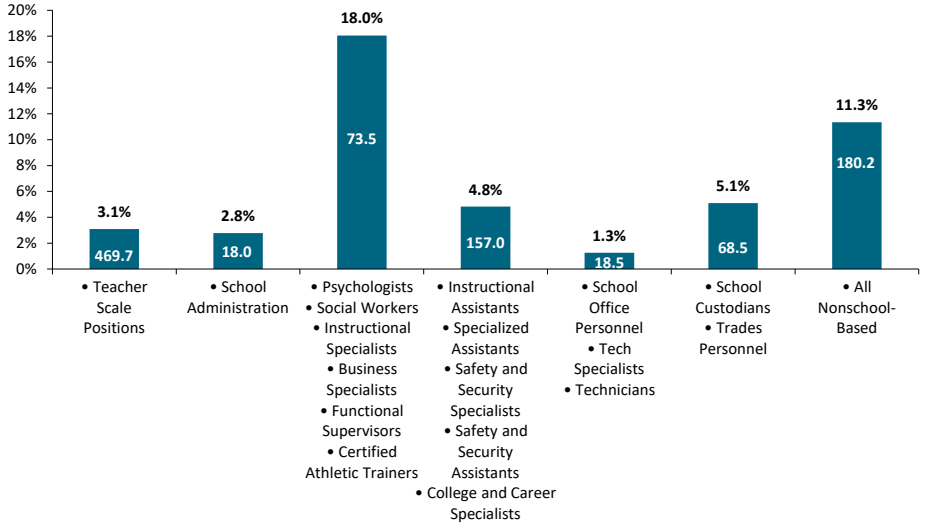
Precentage of Leadership Team and Management to Total Positions[1]



*Source: FY 2021 Washington Area Boards of Education (WABE) Guide. Data not available for Prince George's County at time of compilation.

FCPS School-Based and Nonschool-Based Position Growth

FY 2017 Actual to FY 2022 Proposed*



* The increase in nonschool-based positions is primarily due to position conversions using existing resources in FY 2021 and FY 2022.

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

FCPS Nonschool-Based Positions per 1,000 Students

Significant Reductions Have Been Made in Nonschool-Based Positions[1,2]

[1]Positions are updated to reflect actual numbers for all fiscal years except FY 2022 Proposed.

[2]The increase in FY 2021 and FY 2022 is primarily due to position conversions and new resources.

Although the ratio of nonschool-based positions to students increased, it remains relatively low at 9.3 positions.

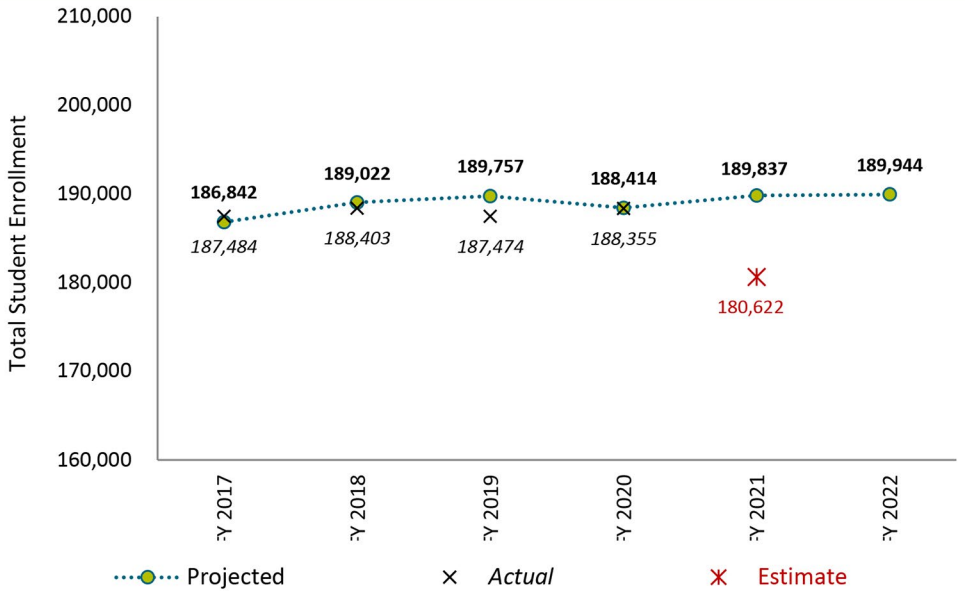
Budget at a Glance

Number of Students by Grade	
Kindergarten	12,349
Grade 1	12,980
Grade 2	12,942
Grade 3	12,848
Grade 4	12,836
Grade 5	12,694
Grade 6	12,845
Grade 7	13,270
Grade 8	12,815
Grade 9	13,689
Grade 10	13,773
Grade 11	13,627
Grade 12	12,616
Subtotal	**169,284**
Special Ed Level 2 and Preschool	17,860
PreK and Early Head Start	1,962
Nontraditional	838
Subtotal	**189,944**
Students served at Fairfax Adult HS or outside FCPS	797
Total	**190,741**

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

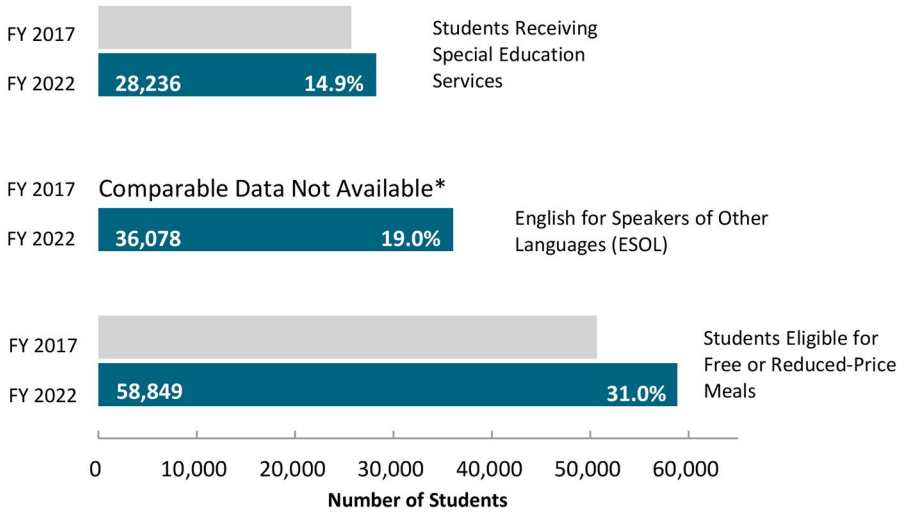
FCPS is the Largest Virginia School Division

Projected and Actual Enrollment from FY 2017 to FY 2022



FCPS is Diverse

Percentage of Total Enrollment



*Comparable FY 2017 data not available due to a change in WIDA testing (including cut scores) impacting FY 2018 and beyond.

FY 2022 Budget Calendar*	
June–December 2020	FCPS conducts internal program reviews and gathers community and employee feedback
September 17	School Board conducts budget work session on budget priorities
November 4	FY 2022 Fiscal Forecast Presentation
November 24	Joint Budget meeting with County Board of Supervisors (BOS)
January 7, 2021	Superintendent releases FY 2022 Proposed Budget
January 12	School Board conducts budget work session
January 26	School Board holds public hearings on budget
January 27	School Board holds public hearings on budget (if needed)
January 27	School Board conducts budget work session
February 18	School Board adopts FY 2022 Advertised Budget
February 23	Fairfax County Executive presents FY 2022 Advertised Budget Plan
March 2	Joint County BOS and School Board meeting
March 9	County BOS advertises tax rate for FY 2022
April 6	School Board conducts budget work session
April 13	School Board presents budget to County BOS
April 13-15	County BOS holds public hearings on budget
April 23	County BOS Budget Committee meeting for pre-markup to discuss changes to County Executive's FY 2022 (proposed) Budget plan
April 27	County BOS mark-up; determines budget package and tax rate
May 4	County BOS adopts FY 2022 Budget, tax rate, and transfer to FCPS
May 6	School Board FY 2022 Approved Budget presented for new business
May 11	School Board holds public hearings on budget
May 12	School Board holds public hearings on budget (if needed)
May 18	School Board conducts budget work session
May 20	School Board adopts FY 2022 Approved Budget
July 1	FY 2022 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.

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.*

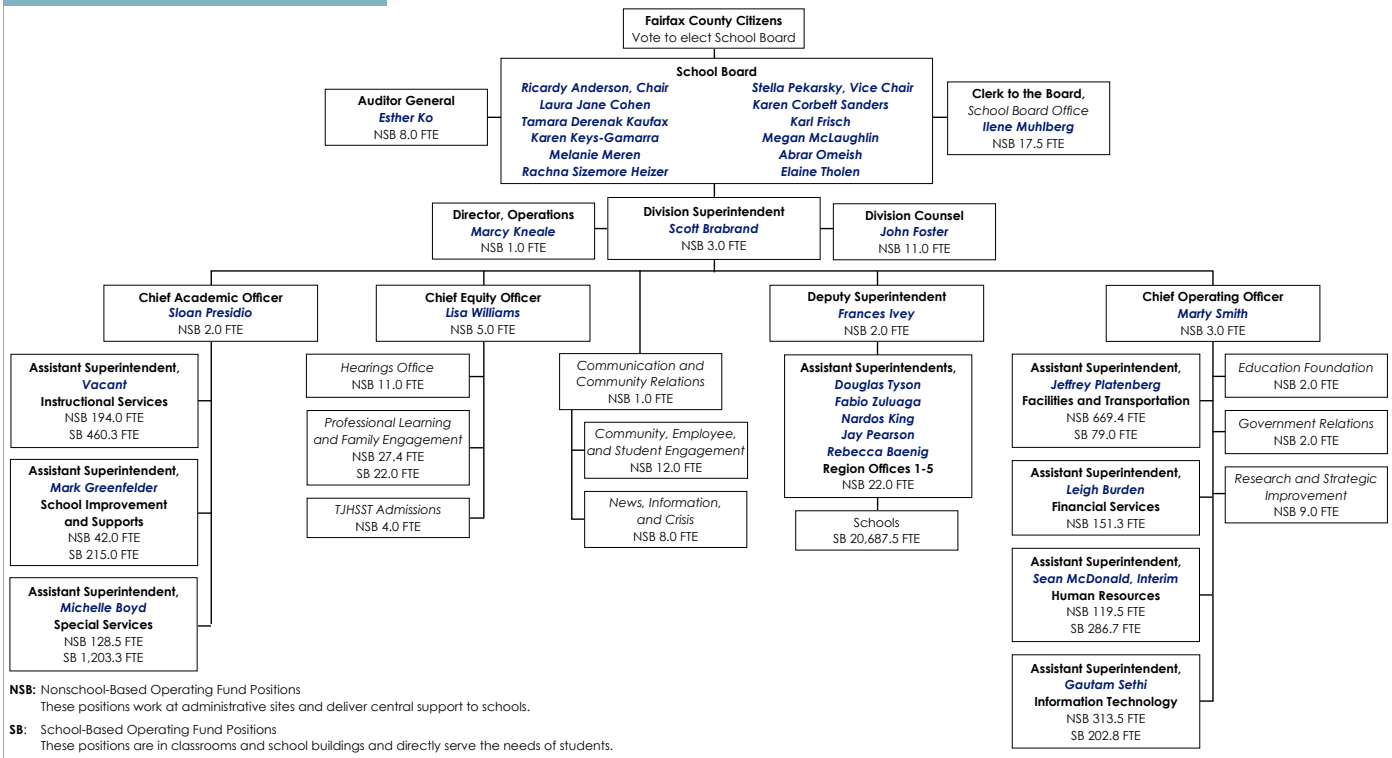
Division Organization

Division Organization

Fairfax County Public Schools (FCPS) is the largest 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 more than 189,000 preschool through grade 12 students while managing 199 schools and centers. The Division Superintendent works closely with the deputy superintendent, chiefs, and 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 other locations with programs for students (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.

Fiscal year 2022 includes the creation of the Chief Academic Office which comprises a chief academic officer and a senior executive administrative assistant. This new office will oversee the Instructional Services Department, the Department of Special Services, and the Department of School Improvement and Supports.



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.

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

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.

Division Organization

Fairfax County School Board

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

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

School Board Members

Ricardy Anderson, Chairman
Mason District

Stella Pekarsky, Vice Chairman
Sully District

Laura Jane Cohen
Springfield District

Megan McLaughlin
Braddock District

Karen Corbett Sanders
Mount Vernon District

Melanie K. Meren
Hunter Mill District

Tamara Derenak Kaufax
Lee District

Abrar Omeish
Member-at-Large

Karl Frisch
Providence District

Rachna Sizemore Heizer
Member-at-Large

Karen Keys-Gamarra
Member-at-Large

Elaine Tholen
Dranesville District

Nathan Onibudo
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.

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.

School Board Strategic Plan

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

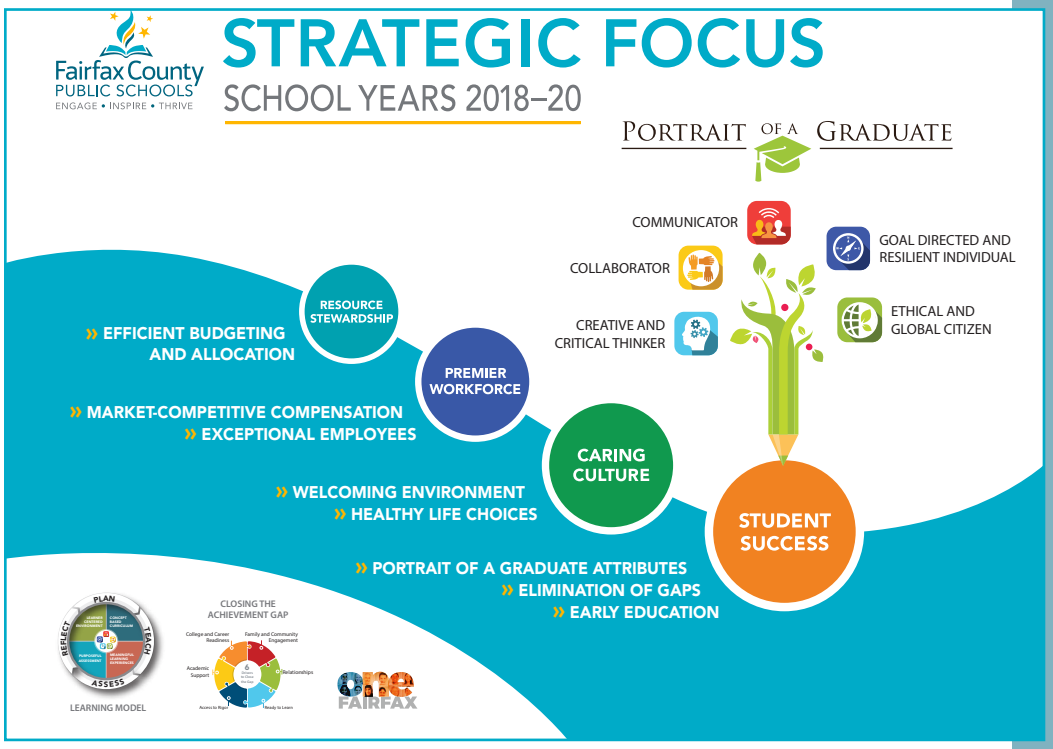
Goal-Directed and Resilient Individual

- 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

Strategic Focus for FY 2022

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

Given the long-term nature of the Strategic Plan, FCPS developed the Strategic Focus 2018-2020 (see graphic below). Within the four goal areas, the Division identified eight desired outcomes to accomplish first. The eight desired outcomes represent what FCPS wants for students, families, employees, and the community. For FY 2022, FCPS will continue to focus on the eight desired outcomes and use knowledge gained from continual review to advance strategic priorities and align budgets to goal areas. The plan maintains the same focus areas, and using this framework, the Division will strategically address the needs brought by the COVID-19 pandemic. The eight strategic focus areas support our students' development of *Portrait of a Graduate* attributes in a fiscally transparent and responsible manner.



Each Strategic Plan goal area has between one and three desired outcomes. The following table displays what staff will do (strategic actions) and what staff expects to see when this work (aspirations) is complete for each desired outcome. To move from planning to action, FCPS is organizing staff efforts to align funding with the desired outcomes. This intention is evident throughout this budget document.

School Board Strategic Plan

	What (Desired Outcome)	How (Strategic Action)	Aspiration
Student Success	**Elimination of Gaps** FCPS will eliminate gaps in opportunity, access, and achievement for all students.	Transform current practices to ensure all students achieve academic excellence through the Closing the Achievement Gap Framework.	• All students will be successful in reading and mathematics. • All students will graduate on time and be college or career ready. • Through FCPSOn, all students will have access to an FCPS provided individual computer or tablet to meet One Fairfax's policy of digital access for all residents. • Participation and performance rates will be similarly high across student groups in Advanced Academic Programs. • Participation and performance in advanced coursework will be similarly high across student groups.
	Early Education All FCPS families will access high-quality early learning experiences.	Enhance FCPS partnership with families and the County to ensure children are ready for kindergarten using the Fairfax County Equitable School Readiness plan.	• All FCPS students will enter kindergarten with the essential skills needed for school success.
	Portrait of a Graduate All FCPS students will continuously progress in their development of *Portrait of a Graduate* attributes.	Increase student opportunities to apply *Portrait of a Graduate* skills to real-world problems through use of the Learning Model.	• All students will meet grade-level expectations for *Portrait of a Graduate* outcomes as measured by their performance on the end-of-year *Portrait of a Graduate* Presentations of Learning.
Caring Culture	**Welcoming Environment** All FCPS employees will demonstrate cultural responsiveness when supporting families, students, and other staff.	All FCPS employees will successfully complete cultural competence training.	• All students, families, and staff will feel respected and included at school. • All staff will view student behavior through a culturally responsive lens.
	Healthy Life Choices FCPS will use best practices to enable students and staff to make healthy life choices.	Increase school and department awareness and use of practices that support positive individual wellness.	• All students will report healthy social-emotional skills and lifestyle behaviors. • All schools will have low rates of students with frequent absences. • No students will have disruptive behavior referrals. • All employees will have the opportunity to take advantage of wellness resources.
Premier Workforce	**Market-Competitive Compensation** FCPS will offer market-competitive compensation packages.	Increase competitiveness of salaries for all employees.	• FCPS will maintain all pay scales within 95 to 105 percent of market pay.
	Exceptional Employees FCPS will recruit, hire, and retain exceptional employees.	Strengthen divisionwide use of fair and consistent practices to recruit, hire, and retain a diverse workforce.	• Every open teaching position will have at least five highly qualified applicants. • All teaching positions will be filled by July 1. • Employee retention rates will be within the national average. • The diversity of qualified teacher applicants will match the diversity of Fairfax County residents. • The diversity of hired teachers will match the diversity of qualified teacher applicants.
Resource Stewardship	**Efficient Budgeting and Allocation** Fiscal budgeting and allocation will maximize FCPS effectiveness and efficiency.	Enhance FCPS process for allocating resources to consider strategic initiatives, equity, and effectiveness.	• FCPS will maintain a cost per pupil ± $1,000 of the average cost per pupil of the Washington Area Boards of Education. • All schools will have adequate classroom space for students, eliminating the need for trailers. • All spending will be allocated using the Strategic Decision-Making Cycle. • FCPS will maintain safe schools for all students, families, and staff.

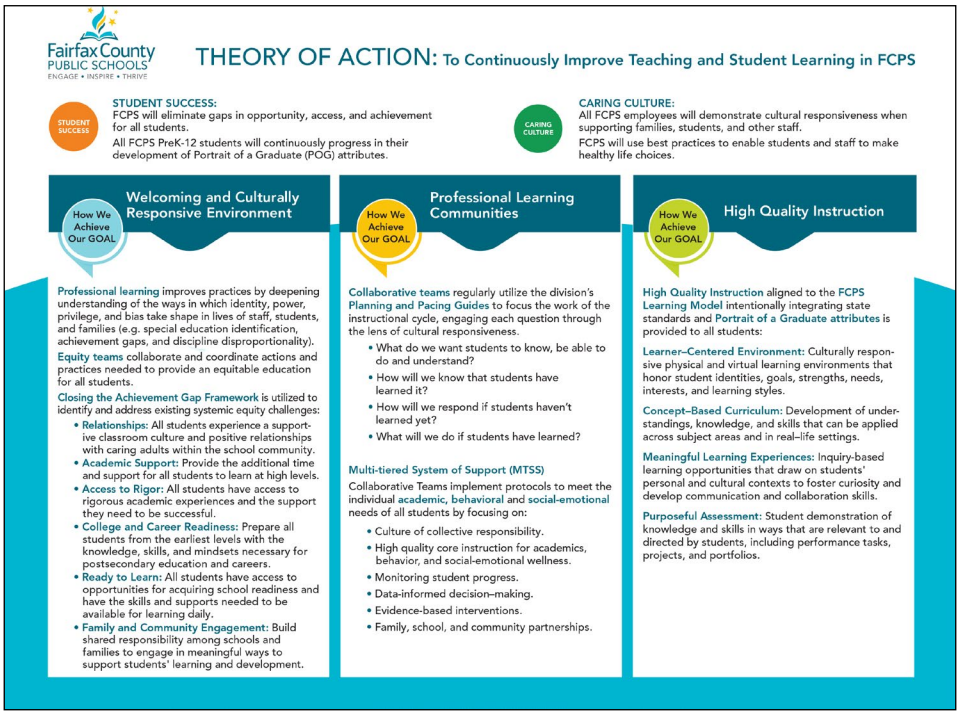
In support of the COVID-19 efforts under Student Success and associated activities in the other goal areas, the Division created a task force with action teams intended to drive the improvement efforts. Specific structures guide each team's work to identify the high-leverage activities the Division will engage in to make meaningful progress in its COVID-19 response, and how FCPS' funds will be allocated to support those activities. Specifics on the COVID-19 response for FY 2022 are available on FCPS' Return to School web page. FCPS' Strategic Plan web page provides further details on the original eight desired outcomes and includes links to Strategic Plan reporting documents that are presented to the School Board annually.

Theory of Action

FCPS will achieve the desired outcomes 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 toward the related desired outcomes in order to achieve the Strategic Plan.

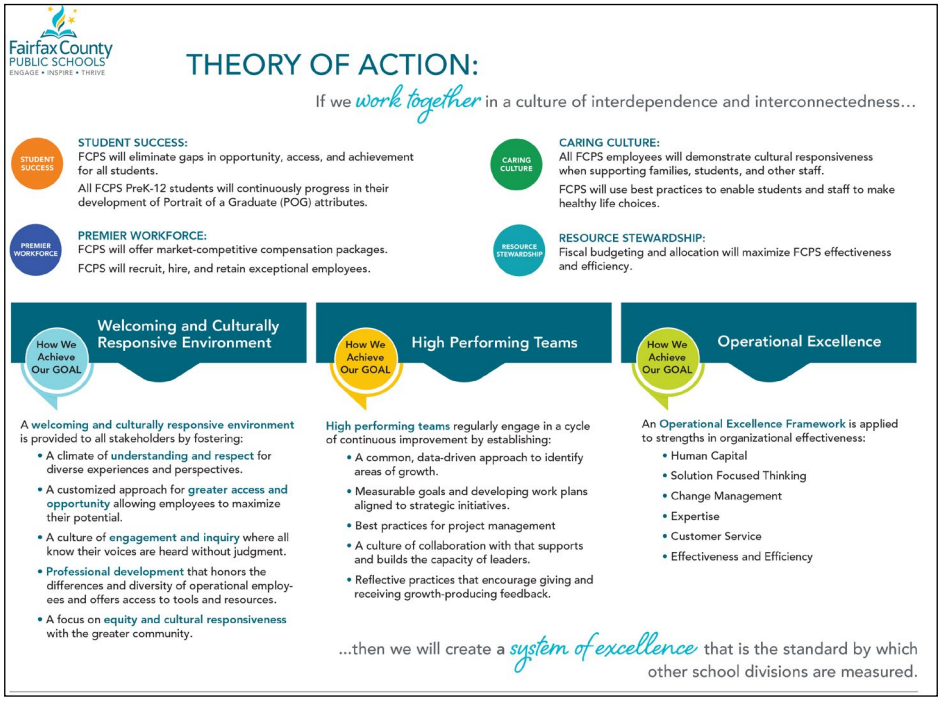
Instructional Theory of Action

The Instructional Theory of Action states the belief that the Division should have a welcoming environment, effective professional learning communities, and high-quality instruction toward meeting the desired outcomes under the Student Success and Caring Culture goal areas. During FY 2020, FCPS revised the School Improvement and Innovation Plan (SIIP) template to align to the Strategic Plan and the Instructional Theory of Action. This revised SIIP template, now its second year of use, will continue to be used this year.



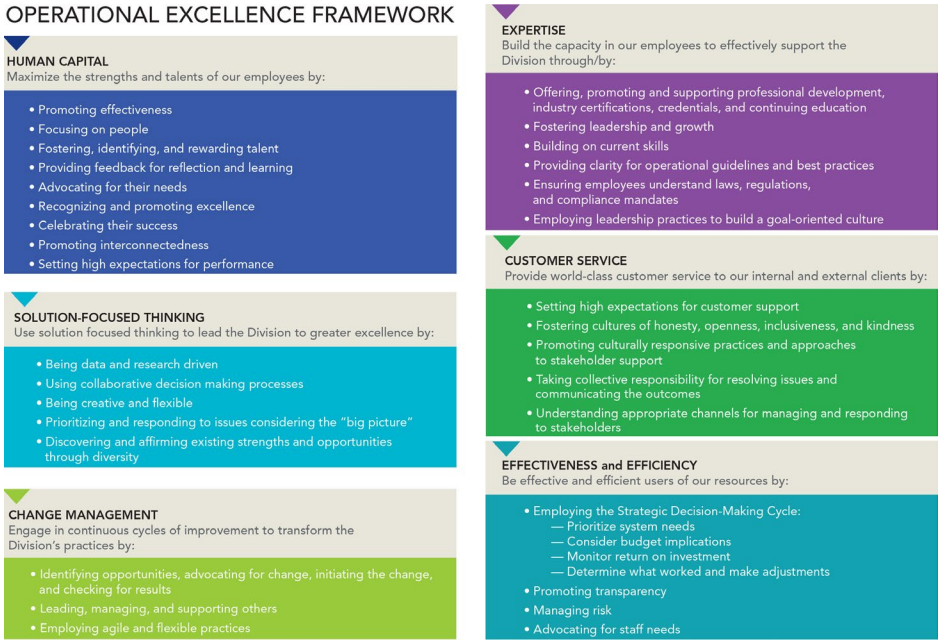
Operational Theory of Action

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



Operational Excellence Framework

The success of the Strategic Plan is dependent on an environment that promotes and values operational efficiency and effectiveness. The following Operational Excellence Framework graphic maps the staff behaviors that FCPS believes are necessary in order to achieve operational goals that align with operational excellence.



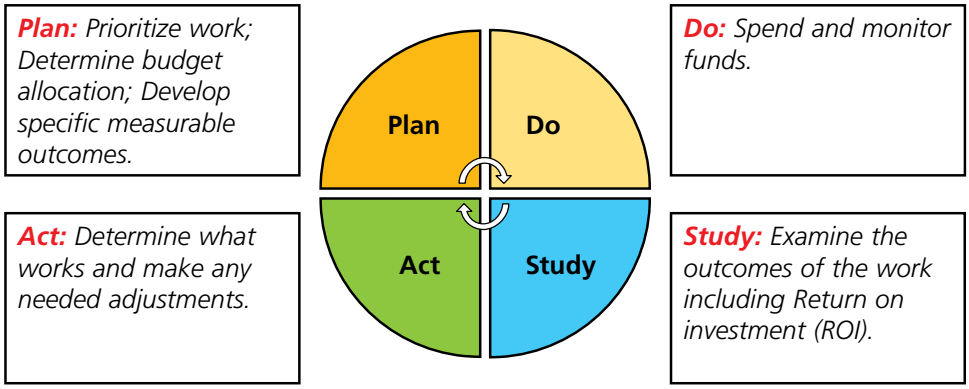
Budget Process Overview

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

Strategic Decision-Making Cycle for Resource Allocation (SDMC)

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

Strategic Decision-Making Cycle for Resource Allocation (SDMC)



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

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

School Board Strategic Plan

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

- Revise the annual strategic reports to the School Board that present SDMC data in relation to intended performance levels, descriptions of actions undertaken in support of improved performance, ROI results, and conclusions about which actions should be taken next to meet goals.
- Shift the timeline for Strategic Plan reporting on its four goals so that results from the prior year could inform development of the next proposed budget by considering data points from the Strategic Plan reports in budget decisions.
- Update the process for new funding requests to specify the supported desired outcome and aspiration. The information was used by FCPS senior leadership to make final decisions about what to include in the Superintendent's proposed budget within each goal area.
- Revise the format for the FCPS budget that identifies funds as either related to specific strategic aims or more globally to a goal area. The separation between these two types of funding allows the school district to delineate what investments it is making toward strategic pursuits versus its broader mission.
- Develop a cross-functional work planning structure that requires identification of resources for Strategic Plan efforts and provides data necessary for ROI analyses.
- Revise the program budget book to more clearly describe program purpose, services provided, objectives and evidence, and how program funding aligns to the eight desired outcomes under each of the goal areas.

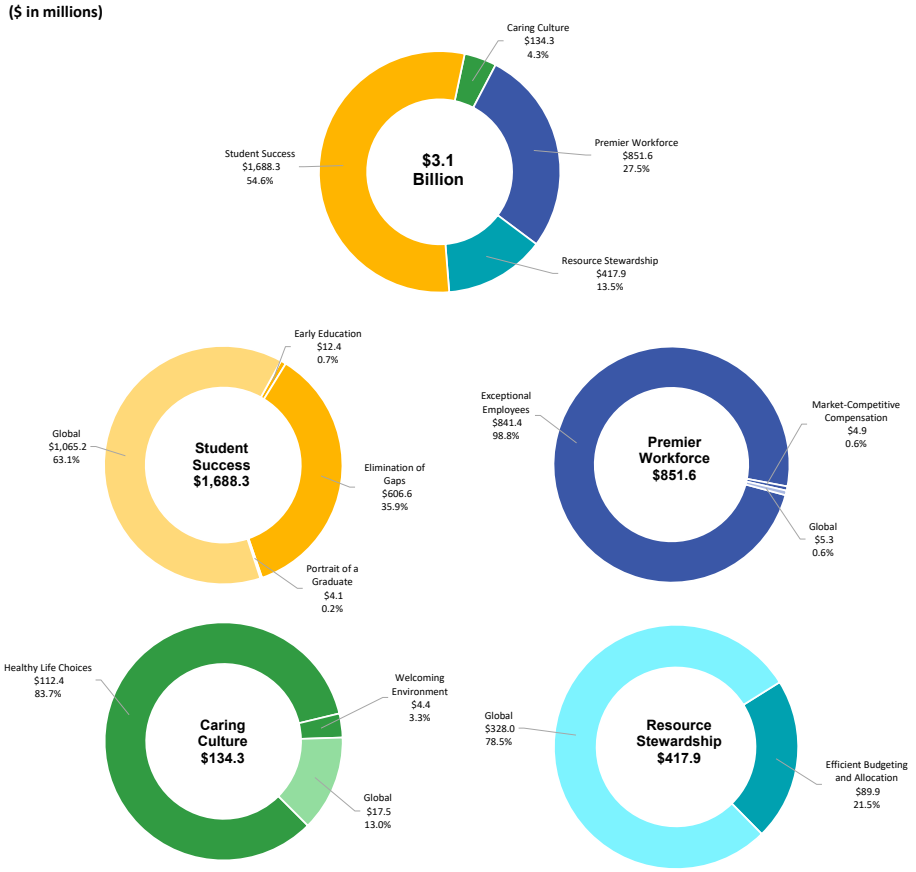
Staff responsible for strategic planning will use the SDMC framework to allocate funds toward FCPS programs best aligned to and in support of strategic aims. If programs require additional resources, the SDMC framework will help identify where funds can be redirected, either from programs that do not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

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

In keeping with the SDMC framework, the first graphic on the following page presents FCPS' total operating fund budget for the FY 2022 Proposed Budget in support of each goal area. The four graphics shown below represent the funds allocated to each desired outcome. This categorization is essential to implementing the SDMC framework since it identifies allocations in support of FCPS' strategic outcomes separately from more global allocations. The separation between direct funding and global funding highlights that the Strategic Plan's outcomes are intended to provide FCPS with a narrowed focus on strategic pursuits within FCPS' broader mission.

As indicated in the center of the first pie chart, FCPS' FY 2022 Proposed Budget totals $3.1 billion. The figure is divided into four different colored segments to represent the percent of the FCPS operating budget spent on each goal area; e.g. over 54 percent of the operating budget supports the Student Success goal. The subsequent four pie charts show what percent of funds go to each desired outcome. Funding that is not specifically tied to a desired outcome is listed as global and supports the goal area more broadly. For example, within the 54.6 percent of the FY 2022 Proposed Budget that funds Student Success, $606.6 million goes toward Elimination of Gaps, $12.4 million funds Early Education, $4.1 million goes toward *Portrait of a Graduate* initiatives, while global expenditures total $1.1 billion.

FY 2022 Proposed Budget by Strategic Plan Goal*
($ in millions)



*Does not add due to rounding.

FY 2022 Proposed Budget

- **Goal 1: Student Success** – In keeping with FCPS' focus on Student Success, the FY 2022 Proposed Budget includes $1.7 billion, or 54.6 percent, in this goal area. Funds aligned to activities supporting the goal area's three desired outcomes total $623.1 million, or 20.2 percent, of the budget. The budget includes $606.6 million, or 19.6 percent, to support Elimination of Gaps, $12.4 million, or 0.4 percent, to support Early Education, and $4.1 million, or 0.1 percent, to support *Portrait of a Graduate* initiatives. Global funding for Student Success totals $1.1 billion, or 34.5 percent of the FY 2022 Approved Budget.

- **Goal 2: Caring Culture** – The FY 2022 Proposed Budget includes $134.3 million, or 4.3 percent, to support a caring culture for FCPS' students, families, and employees. Funds aligned to activities in support of the two desired outcomes of this goal area total $116.8 million, or 3.8 percent. FCPS plans investments of $112.4 million, or 3.6 percent, to the Healthy Life Choices outcome and investments of $4.4 million, or 0.1 percent, to the Welcoming Environment goal. Funding of $17.5 million, or 0.6 percent, provides global support for the Caring Culture goal area.

- **Goal 3: Premier Workforce** – The FY 2022 Proposed Budget shows FCPS' commitment to a premier workforce by investing $851.6 million, or 27.5 percent, to this goal area. Funds aligned to activities in support of Premier Workforce's two desired outcomes total $846.3 million, or 27.4 percent. The largest portion of funds in this area, $841.4 million, or 27.2 percent, is invested in activities associated with the Exceptional Employees outcome. An additional $4.9 million, or 0.2 percent, supports the Market-Competitive Compensation outcome. Funding of $5.3 million, or 0.2 percent, provides global support for this goal area.

- **Goal 4: Resource Stewardship** – The FY 2022 Proposed Budget includes an investment $417.9 million, or 13.5 percent, to the Resource Stewardship goal area in order to maximize available resources and to operate as efficiently as possible. Approximately $89.9 million, or 2.9 percent, is planned to fund work in support of Efficient Budgeting and Allocation. Funds to support the Resource Stewardship goal total $328.0 million, or 10.6 percent, for activities performed by financial services, facilities and transportation, and information technology.

In FY 2022, FCPS intends to use $1.7 billion, or 54.2 percent, of its FY 2022 operating funds for work related directly to desired outcomes while $1.4 billion, or 45.8 percent, is used for global funding of these goal areas.

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

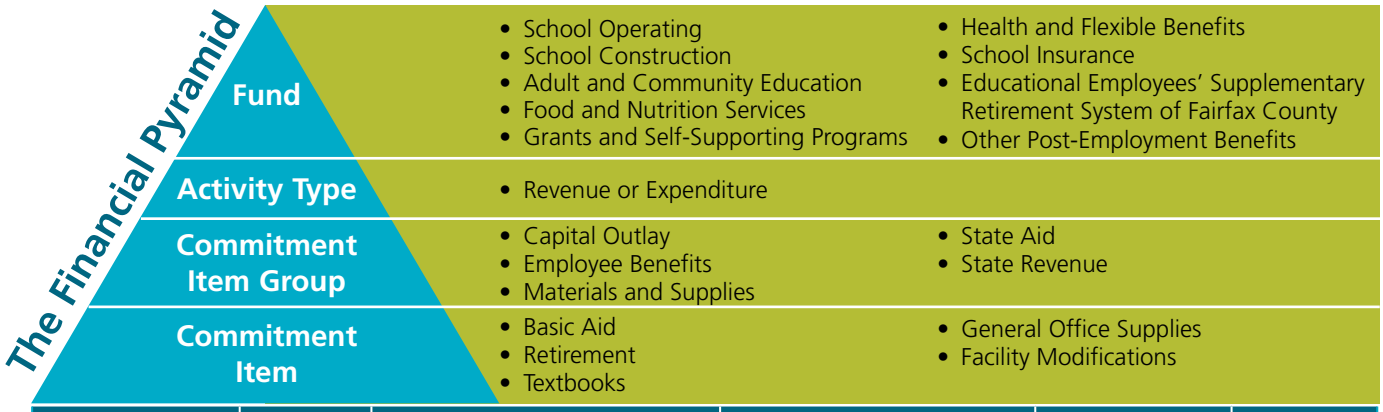
Special Revenue Funds

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 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 that follow.



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

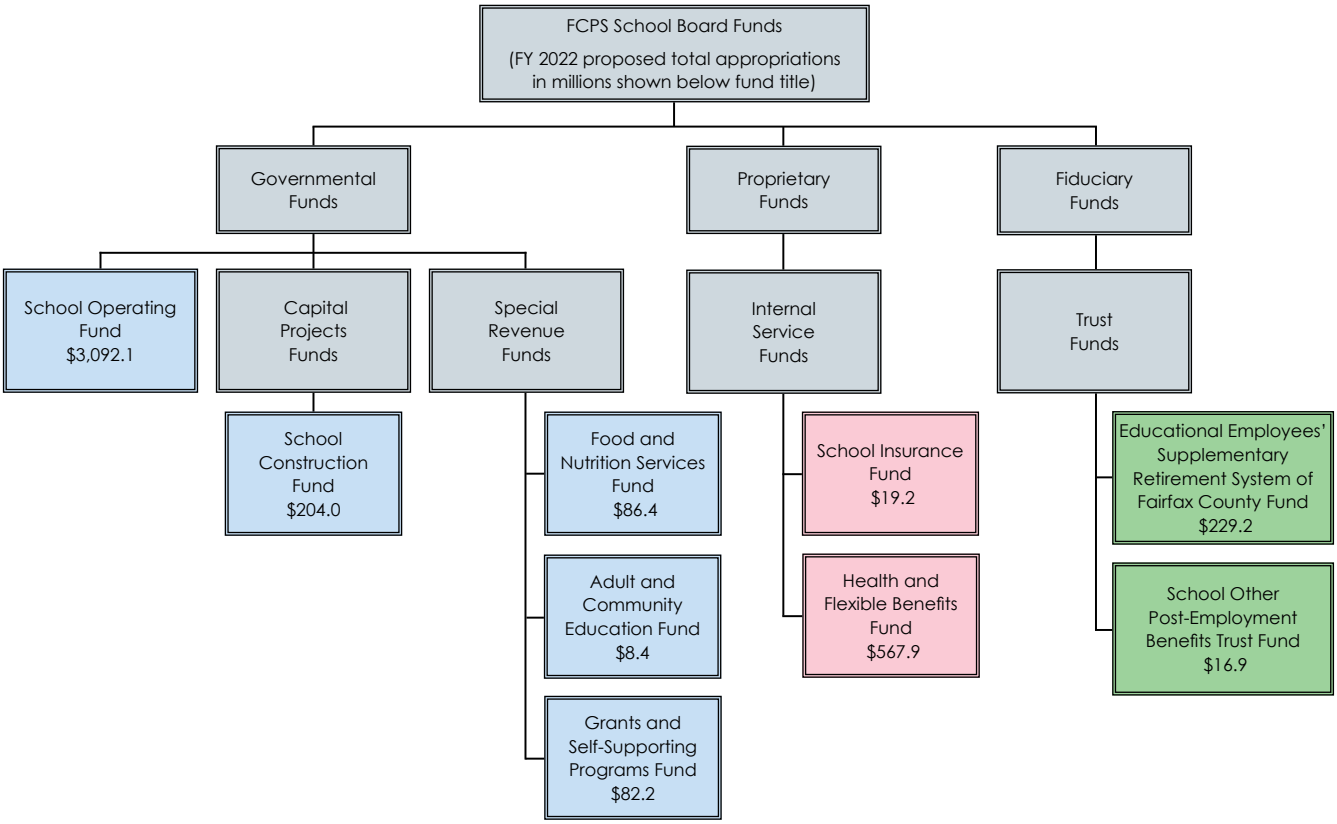
School Board Funds

The School Board controls nine major funds.

School Board Funds

The budget for each of FCPS' nine School Board funds is reviewed and amended by the School Board on a quarterly basis. FCPS is a component unit of the Fairfax County government. Appropriations of FCPS' budget 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 below displays the relationship between each fund within FCPS as a whole and indicates the fund type, as well as the total appropriations for each.



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. 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. Funds are 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 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. These programs include basic skills education, high school completion, English for Speakers of Other Languages programs, 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, funded primarily 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 accounts, 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 sources are 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 ERFC Fund 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 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 2021 Approved	FY 2021 Revised	FY 2022 Proposed	Amount	Percent	Amount	Percent
School Operating							
Budget	$ 3,091.7	$ 3,222.9	$ 3,092.1	$ 0.4	0.0%	$ (130.8)	-4.1%
Positions	24,699.6	24,757.6	24,925.6	226.0	0.9%	168.0	0.7%
School Construction							
Budget	$ 203.8	$ 547.8	$ 204.0	$ 0.2	0.1%	$ (343.8)	-62.8%
Positions	94.3	94.3	95.3	1.0	1.1%	1.0	1.1%
Food and Nutrition Services							
Budget	$ 101.8	$ 69.4	$ 86.4	$ (15.4)	-15.1%	$ 17.0	24.5%
Positions	55.5	55.5	55.5	-	0.0%	-	0.0%
Adult and Community Education							
Budget	$ 8.2	$ 8.4	$ 8.4	$ 0.2	3.0%	$ (0.0)	0.0%
Positions	32.8	32.9	32.9	0.1	0.3%	-	0.0%
Grants and Self-Supporting Programs							
Budget	$ 82.3	$ 125.3	$ 82.2	$ (0.2)	-0.2%	$ (43.1)	-34.4%
Positions	527.7	530.3	531.7	4.0	0.8%	1.5	0.3%
School Insurance							
Budget	$ 18.7	$ 19.1	$ 19.2	$ 0.5	2.6%	$ 0.0	0.2%
Positions	9.3	9.3	9.3	-	0.0%	-	0.0%
School Health and Flexible Benefits							
Budget	$ 521.7	$ 554.1	$ 567.9	$ 46.3	8.9%	$ 13.8	2.5%
Positions	30.0	30.0	32.0	2.0	6.7%	2.0	6.7%
ERFC (Retirement)							
Budget	$ 223.6	$ 219.8	$ 229.2	$ 5.6	2.5%	$ 9.4	4.3%
Positions	29.0	29.0	29.0	-	0.0%	-	0.0%
School OPEB							
Budget	$ 20.0	$ 20.0	$ 16.9	$ (3.1)	-15.4%	$ (3.1)	-15.4%
Positions	0.0	0.0	0.0	-	0.0%	-	0.0%

*Does not add due to rounding.

School Operating Fund Expenditure Highlights

The FY 2022 Proposed Budget reflects the Superintendent's commitment to FCPS' vision, mission, and Strategic Plan goals. FCPS' Strategic Plan focuses on Student Success, Caring Culture, Premier Workforce, and Resource Stewardship. The FY 2022 Proposed Budget aligns resources with student needs to maximize student achievement, to encourage each student to reach his/her fullest potential, and to help students graduate with the skills our community believes are important to demonstrate when they leave FCPS. To ensure student success, FCPS must be able to maintain effective instructional programs and service delivery methods while confronting emerging needs, issues, and opportunities.

The FY 2022 Proposed Budget provides for the basic needs of the Division. Included in this budget are adjustments for enrollment and student needs, funding for salary scale enhancements for classroom instructional support employees, employee benefit rate increases for retirement and health, funding to maintain current services, investments to establish a collective bargaining team, additional staffing to support English for Speakers of Other Languages, funding to support the FCPSOn expansion, and investments to support the implementation of the first phase of the Advanced Academic Program (AAP).

The FY 2022 Proposed Budget totals $3.1 billion and reflects a net increase of $0.4 million, or 0.01 percent, over the FY 2021 Approved Budget. The following chart highlights the expenditure adjustments from the FY 2021 Approved Budget to the FY 2022 Proposed Budget.

The FY 2022 Proposed Budget totals $3.1 billion and reflects an increase of $0.4 million, or 0.01 percent, over the FY 2021 Approved Budget.

School Operating Fund Highlights

FY 2022 Proposed Budget Expenditure Adjustments [1] Changes from the FY 2021 Approved Budget ($ in millions)		Total Amount	Total Positions
	FY 2021 Approved Budget	**$ 3,091.7**	**24,699.6**
Required Adjustments	***Student Success Global***		
	Enrollment and Student Needs	$ 4.5	64.0
	Quarterly Review Adjustment - IDEA and Perkins	1.1	0.0
	Chief Academic Office (CAO and EAA)	-	2.0
	Centralized Instructional Resources Reserve	(6.6)	(0.0)
	CARES Elementary Secondary School Emergency Relief Fund [2]	(21.1)	(0.0)
	Student Success - Elimination of Gaps		
	FCPSOn-HS,MS,ES (grade 6 and grade 5 Title I)	6.3	0.0
	Student Success - Early Education		
	PreK and Early Head Start Program	0.1	0.0
	Caring Culture Global		
	Health Insurance	13.2	0.0
	Premier Workforce - Exceptional Employees		
	ERFC Rates	4.2	0.0
	FCERS Rates	1.1	0.0
	Compensation Base Savings	(21.3)	(0.0)
	Resource Stewardship Global		
	Transfer to Debt Service	(0.0)	(0.0)
	Position Conversions	-	15.0
	Resource Stewardship - Efficient Budgeting and Allocation		
	Transfer to School Construction Fund	0.2	0.0
	Multiple Desired Outcomes		
	Contractual Services	5.4	0.0
	Divisionwide Global		
	Recurring Quarterly Fund Review- SB Aides	0.8	6.0
	Subtotal Required Adjustments	**$ (12.1)**	**87.0**
Recurring Adjustments	***Student Success Global***		
	Digital Resources	$ 2.3	0.0
	School Based Technology Specialist (SBTS) Staffing	1.6	13.5
	Recurring COVID-19 Reserve Placeholder	(9.3)	(0.0)
	Caring Culture - Welcoming Environment		
	Equity and Cultural Responsiveness Specialist	0.1	1.0
	Caring Culture - Healthy Life Choices		
	Psychologist Staffing	1.2	10.0
	School Counseling Staffing	1.0	10.0
	School Health Nurses	0.6	0.0
	Resource Stewardship Global		
	Technology Support Specialist (TSSpec) Staffing	3.1	24.5
	Web Conferencing Tool	1.0	0.0
	Recurring Technology Infrastructure Reserve	(2.0)	(0.0)
	Resource Stewardship - Efficient Budgeting and Allocation		
	Recurring Enhanced Cybersecurity	0.4	0.0
	Subtotal Recurring Adjustments	**$ -**	**59.0**
Identified Investments	***Student Success - Elimination of Gaps***		
	English for Speakers of Other Languages (ESOL) Staffing	$ 4.9	50.0
	Advanced Academic Program Recommendation Phase I	2.6	24.0
	Special Ed. Program Services Review Placeholder	1.0	TBD
	Premier Workforce - Market Competitive Compensation		
	CIS Salary Scale Enhancement	3.0	0.0
	Collective Bargaining Team	0.5	3.0
	Divisionwide Global		
	Legal Support	0.5	3.0
	Subtotal Identified Investments	**$ 12.5**	**80.0**
	Total Expenditure Adjustments	**$ 0.4**	**226.0**
	FY 2022 Proposed Budget Total	**$ 3,092.1**	**24,925.6**

[1] Does not add due to rounding.

[2] After the adoption of the FY 2021 Approved Budget in May, the School Board approved the utilization of the funding in June as part of the return-to-school plan.

Expenditure Adjustments

Expenditure adjustments for FY 2022 total $0.4 million, including 226.0 positions. A detailed description of the changes follows.

Required Adjustments

Student Success Global

$4.5 million
64.0 positions

Enrollment and Student Needs

The cost of enrollment growth is $4.5 million. It is calculated prior to any recommended staffing formula changes. As a result of the COVID-19 pandemic, FCPS has opted to hold projections level from FY 2021 to FY 2022 except in the following instances: eleven preschool and preschool autism classes that were opened after approval of the FY 2021 Approved Budget have been incorporated in the FY 2022 Proposed Budget, eight additional preschool autism classes have been added to accommodate anticipated growth (three of which are expected to be needed during the second half of the current school year), and additional custodial support is required at school buildings where renovations have added substantial square footage. These adjustments result in the addition of 64.0 positions as detailed in the following chart.

School Position Growth Based on Enrollment and Student Needs
FY 2021 Approved to FY 2022 Proposed

	Elementary Positions	Middle Positions	High Positions	Total Positions	Dollars (in millions)
General Education and Administration					
Principal / Asst Principal	0.0	0.0	0.0	0.0	$ -
Teacher Scale	0.0	0.0	0.0	0.0	-
Technical and Office Personnel	1.0	0.0	0.0	1.0	0.1
Classroom Instructional Support	0.0	0.0	0.0	0.0	-
Custodial	4.0	2.0	8.0	14.0	0.8
Subtotal	**5.0**	**2.0**	**8.0**	**15.0**	**$ 0.8**
Special Education					
Assistant Principal				0.0	$ -
Teacher Scale				19.0	2.0
Office Personnel / US Scale				0.0	-
Classroom Instructional Support				30.0	1.6
Total				**64.0**	**$ 4.5**

$1.1 million
0.0 positions

Quarterly Fund Review Adjustment – IDEA and Perkins Grants

The actual IDEA Section 611 and 619 (Preschool) and Carl D. Perkins grant awards resulted in a net increase of $1.1 million over the FY 2021 Approved Budget. This increase was recognized as part of the FY 2020 Final Budget Review and the FY 2021 Midyear Budget Review. Since actual grant awards for FY 2022 are unknown at this time, program estimates are based on FY 2021 awards.

$0.0 million
2.0 positions

Chief Academic Office (CAO and EAA)

As part of the reorganization of the Office of the Chief Equity and Academic Officer in FY 2021, a chief academic officer position has been created. The chief academic officer will oversee the Instructional Services Department, Department of Special Services, and Department of School Improvement and Supports. In addition, a 1.0 senior executive administrative assistant position to support the chief academic officer is also included as a part of the reorganization. These operational changes will be funded through existing resources.

As a result of the COVID-19 pandemic, FCPS has opted to hold projections level from FY 2021 to FY 2022 except in the following instances: eleven preschool and preschool autism classes that were opened after approval of the FY 2021 Approved Budget have been incorporated, eight additional preschool autism classes have been added to accommodate anticipated growth, and additional custodial support is required at school buildings where renovations have added substantial square footage.

($6.6 million)
Centralized Instructional Resources Reserve (0.0 positions)

Since FY 2012, newly adopted math and social studies textbooks have been purchased centrally with the provision that the local schools will pay for these resources over a six-year period. The funding has been accumulated through a recurring reduction in school textbook per-pupil allocations that was set aside in the instructional resources reserve. At the end of the six-year period, the accumulated funds are available for a new adoption cycle. Beginning in FY 2021, the accumulated funding for the centralized instructional resources reserve was appropriated into the budget. A decrease of $6.6 million represents one-time funding that was included in the FY 2021 Approved Budget.

Coronavirus Aid, Relief, and Economic Security Act ($21.1 million)
Elementary and Secondary School Emergency Relief Fund (0.0 positions)

The FY 2021 Approved Budget included one-time funding totaling $21.1 million based on the allocation from the CARES Act under the ESSER Fund to address the impact of the COVID-19 pandemic to the school system. The decrease of $21.1 million represents the elimination of one-time CARES Act ESSER funding that was included in the FY 2021 Approved Budget.

Student Success - Elimination of Gaps

$6.3 million
FCPSOn – Elementary, Middle, High School 0.0 positions

The FY 2021 Approved Budget included the expansion of FCPSOn at middle schools. As part of FCPS' response to the COVID-19 pandemic and to address emerging technology needs, devices for all grade 6 students and grade 5 students at Title I schools were acquired through a lease purchase agreement. The FY 2022 Proposed Budget includes $6.3 million to maintain the lease obligations for devices for grade 6 and grade 5 at Title I schools, middle schools, and high schools. Funding also includes professional development for cultural readiness, development of a learner-centered environment, implementation of the learning model, and related material and supplies. The funding is supported by the technology support fees. Future investments will be required for this initiative.

The FY 2022 Proposed Budget includes $6.3 million to maintain the lease obligations for devices for the FCPSOn initiative at the elementary, middle, and high school levels.

In October 2020, the state provided a one-time allocation of federal CARES Act funding under the Coronavirus Relief Fund to help K-12 public schools in Virginia. FCPS utilized this allocation to purchase student devices outright for students in grades 3, 4, and the remaining students in grade 5.

Student Success - Early Education

$0.1 million
PreK and Early Head Start Program 0.0 positions

A transfer from the School Operating Fund to the Grants and Self-Supporting Programs Fund provides local support to the PreK and Early Head Start program. The FY 2022 Proposed Budget includes an increase in the transfer of $0.1 million to support increased program requirements.

Caring Culture Global

$13.2 million
0.0 positions

Health Insurance

FCPS continues to experience rising health care costs as the medical cost growth rate outpaces general economic inflation. The growth of health insurance claims, especially pharmacy claims, resulted in higher rate increases for calendar year 2021 than the increases for calendar year 2020. This trend is expected to continue due to the rising costs of medical care and uncertainty and instability in the market. The cost of health insurance is projected to increase 4.9 percent, or $13.2 million, over FY 2021 as a result of rate increases. FCPS contributes 85 percent of the medical plan cost for employees enrolled in individual plans and 75 percent of the plan cost for employees enrolled in family plans. FCPS contributes 70 percent of the dental plan cost for employees enrolled in a dental plan.

Caring Culture - Exceptional Employees

$4.2 million
0.0 positions

ERFC Retirement System Rates

The Educational Employees' Supplementary Retirement System of Fairfax County (ERFC) employer contribution rate is projected to increase from 6.44 percent for FY 2021 to 6.70 percent for FY 2022, which results in additional expenditures of $4.2 million.

ERFC Employer Contribution Rate

Fiscal Year	*Rate*
FY 2020	6.44%
FY 2021	6.44%
FY 2022	6.70%

$1.1 million
0.0 positions

FCERS Retirement System Rates

The Fairfax County Employees' Retirement System (FCERS) employer contribution rate is projected to increase from 28.35 percent for FY 2021 to 28.88 percent for FY 2022 which results in additional expenditures of $1.1 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.

FCERS Employer Contribution Rate

Fiscal Year	*Rate*
FY 2020	28.35%
FY 2021	28.35%
FY 2022	28.88%

($21.3 million)
(0.0 positions)

Compensation Base Savings

The $21.3 million base savings represents the recurring savings due to position turnover in FY 2021. 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.

The $21.3 million base savings represents the recurring savings due to position turnover in FY 2021.

The FY 2022 Proposed Budget includes an additional $1.4 million for electricity rate adjustments.

Resource Stewardship Global

$0.0 million
Position Conversions **15.0 positions**

Based on an internal review of the reallocation of funding for positions, 15.0 positions will be permanently converted to recognize the resources required to complete day-to-day operations. These positions will be funded through a reduction to department hourly and logistic accounts.

($0.0 million)
Transfer to Debt Service **(0.0 positions)**

The FY 2022 Proposed Budget includes a decrease of $6,250 in the transfer from the School Operating Fund to the Consolidated County Schools Debt Service Fund. This slight decrease represents the annual fluctuation of principal and interest payments owed on the bonds sold to finance the Gatehouse Administration Center.

Resource Stewardship - Efficient Budgeting and Allocation

$0.2 million
Transfers to School Construction Fund for Equipment **0.0 positions**

The FY 2022 Proposed Budget includes a transfer increase of $0.2 million to the School Construction Fund. The increase in the equipment transfer is based on the timing of when capital improvement projects are completed. 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 of new school construction, school renovations, and school additions. School bond funding is used to address the balance of the equipment funding needs.

Multiple Desired Outcomes

$5.4 million
Contractual Services **0.0 positions**

The FY 2022 Proposed Budget includes contractual services related to leases due to terms and conditions of negotiated contracts and/or renewals, including insurance loss and settlement related expenses; current student services contracts; PSAT testing fees for 10th and 11th grade students; license and maintenance fees for Educational Decision Support Library (EDSL); cost increases for interactive instructional modules and reference eBooks; MyPDE; payments for National Board Certified Teacher (NBCT); Advanced Academic and International Baccalaureate programs, IT software maintenance, Student Information System base maintenance, Remedy and Kinetics licenses; family engagement survey and workshop; Minority Student Achievement Oversight Committee (MSAOC) Parent Handbook; annual external audit fees, design software licensing fees; a procurement management tool for solicitations, evaluations, and awards of contracts; and electricity rate adjustments. The contract with Dominion Energy Virginia allows for rate adjustments, and FCPS is notified of any approved rate changes each year.

Divisionwide Global

Quarterly Fund Review Adjustment – **$0.8 million**
School Board Aides **6.0 positions**

As part of the FY 2020 Midyear Budget Review one-time placeholder funding of $0.6 million was included to provide staffing support to assist School Board members in accomplishing their duties. Funding of $0.8 million and 6.0 positions is included in the FY 2022 Proposed Budget to address the recurring cost of School Board staffing support.

Recurring Adjustments

Student Success Global

Digital Resources — **$2.3 million, 0.0 positions**

Funding of $2.3 million is required to maintain the current services by providing additional funds for ST (Spatial Temporal) Math and Imagine Learning, which provides adaptive curriculum to students for remediation through enrichment; and Talking Points, which provides systemwide translation service for written messages.

Funding of $2.3 million is required to maintain the digital resources for ST (Spatial Temporal) Math, Imagine Learning, and Talking Points.

School Based Technology Specialist (SBTS) Staffing — **$1.6 million, 13.5 positions**

The COVID-19 reserve funding in the FY 2021 Approved Budget was utilized to staff all elementary schools with 1.0 school-based technology specialist. Previous staffing standards provided a 0.5 position when projected enrollment was below 555 students. This adjustment will incorporate that staffing formula change in FY 2022 and beyond.

SBTS Staffing Formula		
Level	**FY 2020 Staffing**	**FCPSOn Staffing**
ES	< 555 Enrollment = 0.5 555+ Enrollment = 1.0	1.0 per school

COVID-19 Reserve Placeholder — **($9.3 million), (0.0 positions)**

The FY 2021 Approved Budget included $9.3 million to provide a placeholder for FCPS' COVID-19 response plan. After the adoption of the FY 2021 Approved Budget in May, the School Board approved the utilization of the funding in June as part of the return-to-school plan. The spending plan includes additional staffing for school counselors, psychologists, SBTS and TSSpec positions at elementary schools, school health nurses, and additional resources needed to respond to the pandemic. Funding of $9.3 million has been fully allocated in FY 2022 for the recurring positions and resources needed due to COVID-19.

Caring Culture - Welcoming Environment

Equity and Cultural Responsiveness Specialist — **$0.1 million, 1.0 position**

The FY 2022 Proposed Budget includes funding of $0.1 million for a 1.0 equity and cultural responsiveness specialist. This position provides direct support to region leaders and principals with the equity considerations for the reopening of schools and ensuring schools and virtual environments are equitable and culturally responsive for all. This position will handle the questions, requests for support, and problems of inequities across the Division.

Caring Culture - Healthy Life Choices

Psychologist Staffing — **$1.2 million, 10.0 positions**

The COVID-19 reserve funding in the FY 2021 Approved Budget was utilized to support mental health and wellness needs resulting from the pandemic. These 10.0 positions will be built into the budget in FY 2022 and beyond.

$1.0 million

School Counseling Staffing — 10.0 positions

The COVID-19 reserve funding in the FY 2021 Approved Budget was utilized to support mental health and wellness needs resulting from the pandemic. These positions will be built into the budget in FY 2022 and beyond. The elementary school counselor staffing formula will be reviewed for potential adjustment to include these positions in future years by building in a needs-based factor similar to how classroom teacher allocations include a needs-based factor.

$0.6 million

School Health Nurses — 0.0 positions

The COVID-19 reserve funding in the FY 2021 Approved Budget was utilized to support school health services resulting from the pandemic. After the adoption of the FY 2021 Approved Budget, the School Board approved an additional $0.6 million for 5.0 school nurse positions provided by the County, as part of the return-to-school plan to support school health services and improve the student to nurse ratio.

Resource Stewardship Global

$3.1 million

Technology Support Specialist (TSSpec) Staffing — 24.5 positions

The COVID-19 reserve funding in the FY 2021 Approved Budget was utilized to staff elementary schools with projected enrollment between 750 - 1,249 students with a 1.0 TSSpec position. This adjustment will incorporate that staffing formula change in FY 2022 and beyond.

TSSpec Staffing Formula		
Level	**FY 2020 Staffing**	**FCPSOn Staffing**
ES	0.5 per school	< 750 Enrollment = 0.5 750 to < 1,250 Enrollment = 1.0 1,250+ Enrollment = 1.5
MS	1.0 per school	< 1,250 Enrollment = 1.0 1,250+ Enrollment = 1.5
HS	1.0 per school	< 1,250 Enrollment = 1.0 1,250 to < 2,500 Enrollment = 1.5 2,500+ Enrollment = 2.0

$1.0 million

Web Conferencing Tool — 0.0 positions

The FY 2021 Approved Budget included a technology infrastructure reserve which was utilized for training, implementation, and yearly licensing fees for a divisionwide web conferencing tool to support virtual instruction and conferences as well as operational meetings. Implementation will include a brief pilot in the spring with full implementation beginning July 1, 2021. The FY 2022 Proposed Budget includes funding of $1.0 million for this tool.

($2.0 million)

Technology Infrastructure Reserve — (0.0 positions)

The FY 2021 Approved Budget included the Technology Infrastructure Reserve to address distance learning challenges experienced at the beginning of the COVID-19 pandemic and provide ongoing support. In the FY 2022 Proposed Budget this funding has been fully allocated for recurring positions and resources needed to support an enhanced distance learning environment.

Resource Stewardship - Efficient Budgeting and Allocation

$0.4 million

Enhanced Cybersecurity **0.0 positions**

The technology infrastructure reserve included in the FY 2021 Approved Budget was utilized to provide an endpoint protection software product as part of FCPS' ongoing remediation efforts to ensure that servers and laptops are free of malware and viruses. Funding of $0.4 million is included to incorporate this adjustment in the FY 2022 Proposed Budget.

The FY 2022 Proposed Budget includes funding to provide an endpoint protection software product as part of FCPS' ongoing remediation efforts to ensure that servers and laptops are free of malware and viruses.

Identified Investments

Student Success - Elimination of Gaps

$4.9 million

English for Speakers of Other Languages (ESOL) Staffing **50.0 positions**

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

$2.6 million

Advanced Academic Program Phase I **24.0 positions**

The FY 2022 Proposed Budget includes $2.6 million to support the implementation of the first phase 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. These funds will support program expansions, such as increased afterschool or summer opportunities for Young Scholar students and the purchase of additional curriculum materials for Local Level IV expansion. In addition, 2.0 specialist positions will be allocated to the AAP team in Instructional Services to support the implementation of the Young Scholar model and support schools with the expansion of Local Level IV programs. School-based positions include 18.0 Advanced Academic Resource Teacher (AART) positions at 36 additional elementary schools, and 4.0 positions to phase in providing a 0.5 AART to every middle school. These investments will increase the number of elementary schools with a full-time AART from 46 to 82 and begin the process of staffing middle schools with a half-time AART beginning with eight schools.

The FY 2022 Proposed Budget includes $2.6 million to support the implementation of the first phase of changes to the Advanced Academic Program.

AAP Phase I

Purpose	*Amount ($ in millions)*	*Positions*
Provide 0.5 AART position at 36 elementary schools	$ 1.7	18.0
Provide 0.5 AART position at 8 middle schools	0.4	4.0
Provide 1.0 specialist position to support YS model	0.1	1.0
Provide 1.0 specialist position for level IV expansion	0.1	1.0
Expand afterschool or summer opportunities for YS	0.2	0.0
Purchase curriculum materials for level IV expansion	0.1	0.0
TOTAL	**$ 2.6**	**24.0**

Placeholder funding of $1.0 million has been included in the FY 2022 Proposed Budget to address recommendations from the Special Education Services Program Review.

$1.0 million

Special Education Program Services Review Placeholder TBD positions

The Special Education Program Services Review includes the evaluation of the current structure, processes, and services for students with disabilities with an aim to better understand FCPS' capacity to meet the needs of students identified for services and their families. Additional desired outcomes of the evaluation include identifying areas of improvement; strengthening FCPS' special education services; and addressing ongoing concerns regarding ensuring IEP compliance, inclusion, professional development, and reporting. Placeholder funding of $1.0 million is included in the FY 2022 Proposed Budget to address recommendations from the Special Education Services Program Review.

Premier Workforce - Market Competitive Compensation

Classroom Instructional Support (CIS) $3.0 million

Salary Scale Enhancement 0.0 positions

The FY 2022 budget includes funding of $3.0 million to support the third and final year of a multi-year implementation plan to bring the salaries of the instructional assistants and public health training assistants on the CIS scale to 50 percent of the Bachelor's Degree lane.

CIS Scale Invesment	
Fiscal Year	***Amount ($ in millions)***
FY 2020	$ 2.7
FY 2021	2.7
FY 2022	3.0

$0.5 million

Collective Bargaining Team 3.0 positions

The Code of Virginia has been updated to authorize collective bargaining with bargaining units for public employees beginning May 2021. Funding of $0.5 million includes a 1.0 assistant division counsel position, a 1.0 director position (chief negotiator) to lead negotiations, and a 1.0 specialist position to support new collective bargaining requirements and activities.

Divisionwide Global

$0.5 million

Legal Support 3.0 positions

The FY 2022 Proposed Budget includes funding of $0.5 million to provide 2.0 staff attorney positions and a 1.0 paralegal position to support the division counsel with their duties.

The Code of Virginia has been updated to authorize collective bargaining with bargaining units for public employees beginning May 2021.

Revenue – Student Fees

Technology Support Fee $1.1 million

A technology support fee of $50 per student per year will be charged to students in elementary schools beginning in school year 2021-2022 when the FCPSOn one-to-one device initiative will be expanded. Students eligible for reduced meals will pay a reduced fee of $25 per student, and students eligible for free meals and special education students requiring assistive technology will pay no fee. The expansion of FCPSOn at elementary schools is projected to generate a net increase of $1.1 million in additional revenue.

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 137 state mandates administered by the Virginia Department of Education (VDOE), and 114 are compulsory orders that influence education programs and how funding is prioritized. This section highlights certain mandates imposed by the federal government that represent the most recent or significant mandates with fiscal as well as other impacts on FCPS.

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

Federal Mandates

Every Student Succeeds Act of 2015 (ESSA)

The Every Student Succeeds Act of 2015 (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.

On December 10, 2015, the Every Student Succeeds Act (ESSA) was signed into law, and it replaced the NCLB Act of 2001.

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. Programmatic and fiscal components for federal programs operating under ESSA took effect on July 1, 2017, and the accountability provisions took effect on July 1, 2018.

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 11.1 percent of FCPS' costs, a shortfall of $100.2 million for FY 2022.

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 were fully funded, based on current funding formulas, FCPS would have received more than $23.5 million in additional funding for FY 2022.

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 storm water 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 storm water management program. To comply with the MS4 program, salt/sand storage and truck/bus wash facilities will be required

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 non-disabled students.

to prevent run-off into storm drainage systems polluting waterways and the Chesapeake Bay. In FY 2014, recurring funding totaling $0.4 million and a 1.0 position was included to support this mandate.

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 non-disabled 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, please refer to the individual program descriptions in the FY 2021 Program Budget.

School Operating Fund Statement[1]

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved	FY 2021 Revised[2]	FY 2022 Proposed
BEGINNING BALANCE, July 1						
Budgeted Beginning Balance	$ 37,310,739	$ 26,795,102	$ 26,269,239	$ 24,442,769	$ 26,569,787	$ 16,921,756
Department Critical Needs Carryover	4,948,000	6,393,257	6,482,672	-	4,912,664	-
Schools/Projects Carryover	24,763,691	32,829,150	26,352,039	-	33,350,383	-
Outstanding Encumbered Obligations	24,230,972	21,488,678	27,217,995	-	24,817,934	-
Prior Committed Priorities and Requirements	7,580,067	5,513,377	5,000,970	-	3,777,507	-
Identified Investments	511,338	1,680,000	5,585,510	-	10,008,598	-
Total Beginning Balance	**$ 99,344,807**	**$ 94,699,564**	**$ 96,908,425**	**$ 24,442,769**	**$ 103,436,874**	**$ 16,921,756**
RESERVES:						
Future Year Beginning Balance	$ 24,156,060	$ 24,534,408	$ 24,442,769	$ -	$ 24,442,769	$ -
Centralized Instructional Resources Reserve	11,671,466	9,339,368	3,750,178	6,579,899	6,579,899	-
Staffing Contingency to Address Class Size	1,659,787	-	-	-	-	-
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	**$ 47,487,313**	**$ 43,873,776**	**$ 38,192,947**	**$ 6,579,899**	**$ 41,022,668**	**$ -**
REVENUE:						
Sales Tax	$ 198,420,631	$ 208,157,322	$ 216,546,500	$ 222,513,102	$ 191,438,917	$ 209,821,874
State Aid	437,946,626	469,976,367	492,170,532	550,375,712	581,449,896	553,358,957
Federal Aid	45,943,905	50,188,693	46,507,792	66,555,850	101,241,403	46,578,398
City of Fairfax Tuition	46,010,298	47,158,189	48,697,135	49,573,557	49,573,557	50,243,746
Tuition, Fees, and Other	25,309,871	24,245,514	23,489,973	27,450,690	27,450,690	28,261,374
Total Revenue	**$ 753,631,331**	**$ 799,726,085**	**$ 827,411,932**	**$ 916,468,910**	**$ 951,154,463**	**$ 888,264,348**
TRANSFERS IN:						
Combined County General Fund	$ 1,966,919,600	$ 2,051,659,207	$ 2,136,016,697	$ 2,143,322,211	$ 2,143,322,211	$ 2,186,007,840
County Transfer - Cable Communications	875,000	875,000	875,000	875,000	875,000	875,000
Total Transfers In	**$ 1,967,794,600**	**$ 2,052,534,207**	**$ 2,136,891,697**	**$ 2,144,197,211**	**$ 2,144,197,211**	**$ 2,186,882,840**
Total Revenue and Transfers	**$ 2,721,425,931**	**$ 2,852,260,292**	**$ 2,964,303,629**	**$ 3,060,666,121**	**$ 3,095,351,674**	**$ 3,075,147,188**
Total Funds Available	**$ 2,868,258,050**	**$ 2,990,833,633**	**$ 3,099,405,001**	**$ 3,091,688,789**	**$ 3,239,811,216**	**$ 3,092,068,944**

[1] Does not add due to rounding.

[2] As presented to the School Board at the FY 2021 Midyear Review on December 3, 2020.

School Operating Fund Statement

School Operating Fund Statement[1]	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved	FY 2021 Revised[2]	FY 2022 Proposed
EXPENDITURES:	$ 2,694,123,194	$ 2,821,087,585	$ 2,918,211,774	$ 3,057,621,695	$ 3,167,116,828	$ 3,057,692,533
School Board Flexibility Reserve	-	-	-	-	8,000,000	-
Total Expenditures	**$ 2,694,123,194**	**$ 2,821,584,343**	**$ 2,918,211,774**	**$ 3,057,621,695**	**$ 3,175,116,828**	**$ 3,057,692,533**
TRANSFERS OUT:						
Construction Fund	$ 13,534,317	$ 12,146,072	$ 12,689,362	$ 9,247,474	$ 13,078,444	$ 9,453,227
Grants and Self-Supporting Fund	17,711,506	18,209,261	19,598,823	20,371,245	20,371,245	20,481,059
Food and Nutrition Services Fund	-	-	-	-	9,648,031	-
Adult and Community Education Fund	844,593	321,484	975,000	975,000	1,201,537	975,000
Consolidated Debt Service Fund	3,471,100	3,471,100	3,470,500	3,473,375	3,473,375	3,467,125
Total Transfers Out	**$ 35,561,516**	**$ 34,147,917**	**$ 36,733,685**	**$ 34,067,094**	**$ 47,772,632**	**$ 34,376,411**
Total Disbursements	**$ 2,729,684,710**	**$ 2,855,732,261**	**$ 2,954,945,459**	**$ 3,091,688,789**	**$ 3,222,889,460**	**$ 3,092,068,944**
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	9,339,368	3,750,178	6,579,899	-	-	-
Set-Aside for Future Year Beginning Balance	24,534,408	24,442,769	24,442,769	-	-	-
Total Reserves	**$ 43,873,776**	**$ 38,192,947**	**$ 41,022,668**	**$ -**	**$ -**	**$ -**
Commitments and Carryover:						
Budgeted Beginning Balance	$ 26,795,102	$ 26,269,239	$ 26,569,787	$ -	$ 16,921,756	$ -
Outstanding Encumbered Obligations	21,488,678	27,217,995	24,817,934	-	-	-
Schools/Projects Carryover	32,829,150	26,352,039	33,350,383	-	-	-
Department Critical Needs Carryover	6,393,257	6,482,672	4,912,664	-	-	-
Total Commitments and Carryover	**$ 87,506,187**	**$ 86,321,945**	**$ 89,650,769**	**$ -**	**$ 16,921,756**	**$ -**
TOTAL FUNDS AVAILABLE, June 30	**$ 7,193,377**	**$ 10,586,480**	**$ 13,786,105**	**$ -**	**$ -**	**$ -**
Administrative Adjustments:						
Prior Committed Priorities and Requirements						
Employee Bonus and One-Year Step	$ 1,922,069	$ -	$ -	$ -	$ -	$ -
CIS Salary Scale	-	700,000	-	-	-	-
Restraint and Seclusion Professional Development	-	300,000	-	-	-	-
Intranet Accessibility	-	450,000	-	-	-	-
Transfer to ACE Fund	40,338	-	226,537	-	-	-
Major Maintenance	3,550,970	3,550,970	3,550,970	-	-	-
Identified Investments						
Equity Plan for Discipline Policies and Practices	$ -	$ 600,787	$ -	$ -	$ -	$ -
Post COVID-19 Reserve	-	-	9,728,598	-	-	-
Middle School After School Program	-	208,908	-	-	-	-
Hygiene Products Program Pilot	-	200,000	-	-	-	-
Equity Plan for Online Discipline Tool	-	200,000	-	-	-	-
Staffing Contingency	-	3,330,266	-	-	-	-
Trades for Tomorrow	-	202,549	-	-	-	-
Title IX Softball Fields	-	413,000	-	-	-	-
Edison STEM Lab	-	430,000	280,000	-	-	-
Online Campus	600,000	-	-	-	-	-
Safety and Security Replacement Locks	1,000,000	-	-	-	-	-
Parent Advocacy Handbook	80,000	-	-	-	-	-
Total Administrative Adjustments	**$ 7,193,377**	**$ 10,586,480**	**$ 13,786,105**	**$ -**	**$ -**	**$ -**
AVAILABLE ENDING BALANCE	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

[1] Does not add due to rounding.

[2] As presented to the School Board at the FY 2021 Midyear Review on December 3, 2020.

Revenue Overview

Revenue for the School Operating Fund for FY 2022 totals $3.1 billion. This represents a net increase of $0.4 million, or 0.01 percent, over the FY 2021 Approved Budget and a net decrease of $147.7 million, or 4.6 percent, from the FY 2021 Revised Budget. The majority of the projected increase from the FY 2021 Approved Budget is due to Fairfax County Public Schools' (FCPS) request for a $42.7 million, or 2.0 percent, increase in the Fairfax County General Fund transfer for FY 2022. This increase is offset by a net decrease of $20.0 million in federal aid due primarily to one-time CARES Act funding included in the FY 2021 Approved Budget; $9.7 million in state aid and sales tax revenue due primarily to a decrease in average daily membership, technical and policy adjustments based on the Governor's Introduced Budget, as well as the local decision to forgo the state's share of a one-time bonus due to the local share required; and a lower beginning balance and one-time reserves.

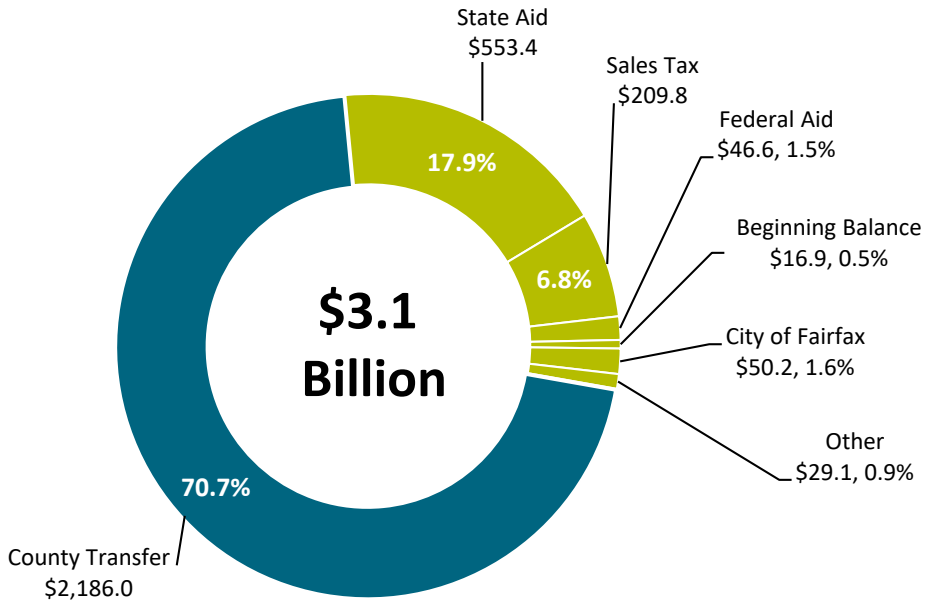
As compared to the FY 2021 Revised Budget, the FY 2022 Proposed Budget reflects a decrease of 4.6 percent since the Revised Budget includes adjustments made at the FY 2020 Final Budget Review approved by the School Board on July 23, 2020, and the FY 2021 Midyear Budget Review, as presented to the School Board on December 3, 2020. The Revised Budget contains funding set aside for the FY 2022 beginning balance; administrative adjustments for prior committed priorities and requirements; funds allocated for strategic investments; and other commitments, such as carryover of outstanding encumbered obligations (undelivered orders). The revised budget also includes funding for reserves such as the School Board Flexibility Reserve, a centralized instructional resources reserve, a fuel contingency reserve, and a one-time allocation of COVID-19 Local Relief payments to offset the impact of the reduction in sales tax revenue, one-time CARES ESSER funding, and one-time Coronavirus Relief Funds.

The following chart shows FCPS' sources of revenue for the FY 2022 Proposed Budget.

FCPS relies on the Fairfax County General Fund transfer to provide 70.7 percent of FCPS' operating revenue for FY 2022.

Where it Comes From - Revenue*

FY 2022 Proposed School Operating Fund
($ in millions)



*Does not add due to rounding.

School Operating Fund Revenue

Local revenue, combined with funding from the state, accounts for 95.4 percent of the school system's operating funds.

The primary source of FCPS' operating revenue comes from Fairfax County. FCPS relies on the Fairfax County General Fund transfer to provide 70.7 percent of FCPS' operating revenue for FY 2022. Local revenue, combined with funding from the state, accounts for 95.4 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). For more information, see the Standards of Quality Accounts section. Since Fairfax County's LCI is higher than many other Virginia jurisdictions, the state provides only 24.7 percent (state aid and sales tax) of FCPS' funding. This is significantly less than the 45.8 percent that the state provides on average to other Virginia school divisions.

Federal revenue accounts for 1.5 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 2.6 percent of operating revenue.

The budgeted beginning balance represents 0.5 percent of operating revenue. One-time funding has been used to balance the budget. While this action helps address funding needs in the short term, FCPS and the County both recognize that using one-time funding for recurring expenditures is not fiscally sound over the long term.

Revenue Budget Comparison*
($ in millions)

Category	FY 2021 Approved	FY 2021 Revised	FY 2022 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	$ 24.4	$ 26.6	$ 16.9	$ (7.5)	-30.8%	$ (9.6)	-36.3%
Commitments and Carryforward	-	63.1	-	-	0.0%	(63.1)	-100.0%
Identified Needs	-	13.8	-	-	0.0%	(13.8)	-100.0%
Reserves	6.6	41.0	-	(6.6)	-100.0%	(41.0)	-100.0%
Subtotal Beginning Balance	**$ 31.0**	**$ 144.5**	**$ 16.9**	**$ (14.1)**	**-45.5%**	**$ (127.5)**	**-88.3%**
County General Fund							
SOF Transfer	$ 2,143.3	$ 2,143.3	$ 2,186.0	$ 42.7	2.0%	$ 42.7	2.0%
Revenue							
State Aid	$ 550.4	$ 581.4	$ 553.4	$ 3.0	0.5%	$ (28.1)	-4.8%
Sales Tax	222.5	191.4	209.8	(12.7)	-5.7%	18.4	9.6%
Federal Aid	66.6	101.2	46.6	(20.0)	-30.0%	(54.7)	-54.0%
City of Fairfax	49.6	49.6	50.2	0.7	1.4%	0.7	1.4%
Other	28.3	28.3	29.1	0.8	2.9%	0.8	2.9%
Subtotal Revenue	**$ 917.3**	**$ 952.0**	**$ 889.1**	**$ (28.2)**	**-3.1%**	**$ (62.9)**	**-6.6%**
Subtotal Revenue and Transfers	**$ 3,060.7**	**$ 3,095.4**	**$ 3,075.1**	**$ 14.5**	**0.5%**	**$ (20.2)**	**-0.7%**
Total School Operating Fund	**$ 3,091.7**	**$ 3,239.8**	**$ 3,092.1**	**$ 0.4**	**0.0%**	**$ (147.7)**	**-4.6%**

*Does not add due to rounding.

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

Budgeted Beginning Balance — $16.9 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 $16.9 million is available for FY 2022 from funding set-aside at the FY 2020 Final Budget Review. The FY 2022 beginning balance reflects a decrease of $7.5 million, or 30.8 percent, from the FY 2021 Approved Budget. The FY 2022 beginning balance provides 0.5 percent of FCPS' operating revenue budget.

Centralized Instructional Resources Reserve $0.0 million

Beginning in FY 2021, the accumulated funding for the centralized instructional resources reserve was appropriated into the budget. A decrease of $6.6 million represents one-time funding that was included in the FY 2021 Approved Budget.

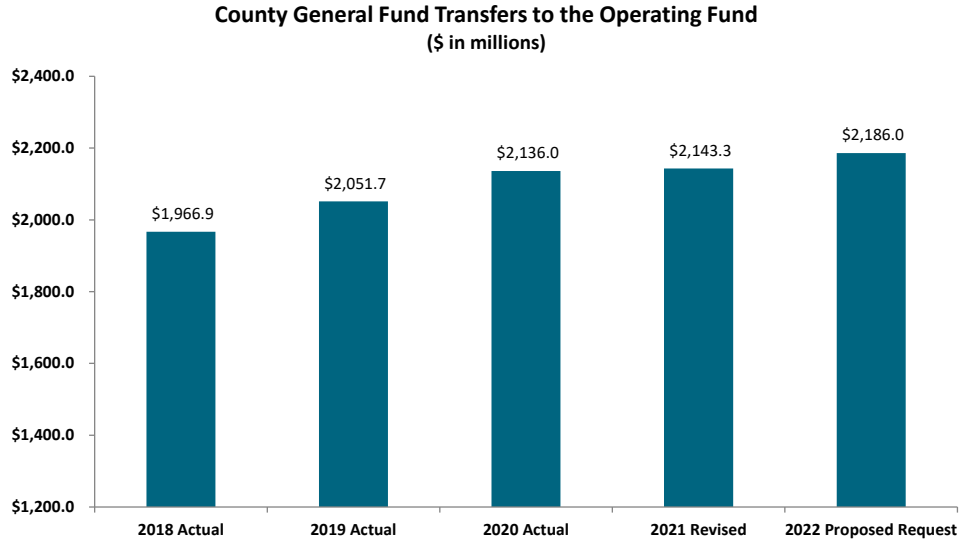
County General Fund $2.2 billion

FCPS receives the majority of its funding from local funds in the form of a transfer from the Fairfax County government. The FY 2022 Proposed Budget includes a county transfer request of $2.2 billion, which is an increase of $42.7 million, or 2.0 percent, over the FY 2021 county transfer. The proposed transfer from the County represents 70.7 percent of FCPS' projected operating revenue for FY 2022.

The requested increase includes funding to provide mandatory increases in employer contributions to retirement systems; to provide comprehensive health coverage for employees; and to meet enrollment and student needs. FCPS does not have taxing authority and must rely on the County Board of Supervisors for funding.

The Fairfax County General Fund transfer to FCPS' School Operating Fund, School Construction Fund, and school debt service represents 52.7 percent of General Fund disbursements in the Fairfax County FY 2021 Adopted Budget. When compared to other Virginia jurisdictions, FCPS must fund a significantly larger portion of its budget with county funds due to a higher Local Composite Index (LCI). For more information, see the Standards of Quality Accounts section.

The primary source of revenue for Fairfax County government is real estate and personal property tax dollars. In the fall the County forecasts revenue growth of 0.5 percent for FY 2022. However, the combined growth does not cover the needs for either Fairfax County Government or FCPS. The following chart shows Fairfax County General Fund transfers to FCPS over time.



As depicted in the following chart, FCPS' state funding of 24.7 percent is significantly less than the 45.8 percent received on average by other Virginia school divisions. In addition, FCPS' projected revenue from the county is much higher at 70.7 percent than what other school divisions receive on average from local sources.

FCPS does not have taxing authority and must rely on the County Board of Supervisors for funding.

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

FCPS Percentage of County General Fund Disbursements*

• FY 2017 Actual	52.6%
• FY 2018 Actual	52.5%
• FY 2019 Actual	52.4%
• FY 2020 Actual	52.5%
• FY 2021 Adopted	52.7%
• FY 2021 Midyear	50.0%

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

Real Estate Tax Rate

Fiscal Year	Tax Rate per $100
FY 2017	$1.130
FY 2018	$1.130
FY 2019	$1.150
FY 2020	$1.150
FY 2021	$1.150

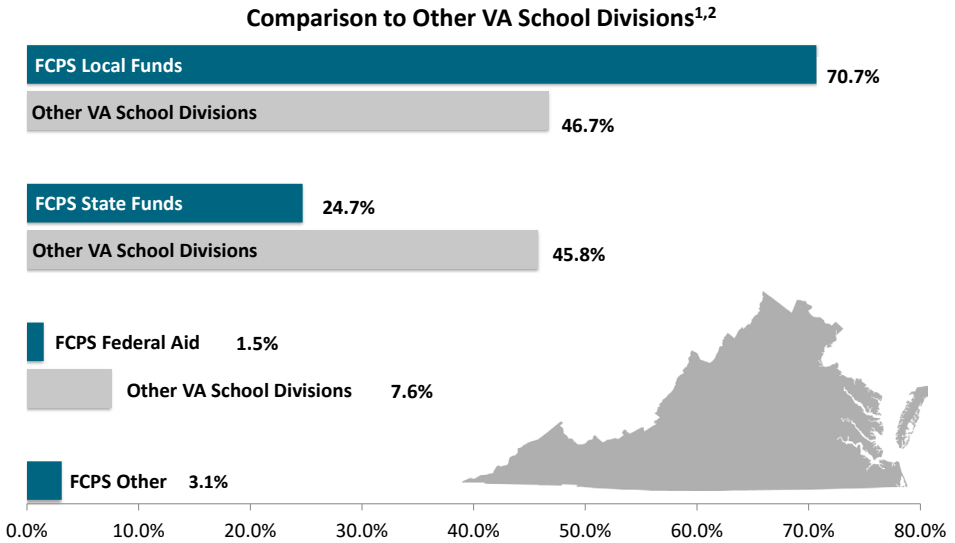
Source: FY 2021 Fairfax County Adopted Budget Plan

School Operating Fund Revenue

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

State Aid* ($ in millions)	
• SOQ/Equalized	$484.9
• Incentive	26.4
• Lottery Funded	41.0
• Categorical	0.2
• Other	0.8
Total	**$553.4**

*Does not add due to rounding.



[1]Other VA school divisions reflect FY 2018-2019 State Annual Report data.
[2]Does not add due to rounding.

State Aid $553.4 million

FCPS receives 17.9 percent of funding through state aid. The FY 2022 Proposed Budget includes projected state aid totaling $553.4 million, which is a net increase of $3.0 million, or 0.5 percent, over the FY 2021 Approved Budget and a decrease of $28.1 million, or 4.8 percent, from the FY 2021 Revised Budget based on the Governor's Introduced Budget released on December 16, 2020 and a local decision to forgo the state's share of a one-time bonus due to the local match required. Key recommendations in the Governor's Budget include: updating sales tax and lottery revenue estimates; state's share of a 2.0 percent bonus for SOQ-funded instructional and support personnel; restoration of VPI and early childhood initiatives; funding for school counselors; and state funding for a no loss program. The Governor's Introduced budget includes a "no loss" provision to ensure that each school division's bottom line for FY 2022 did not fall below their FY 2022 Special Session budget allocations.

It's important to note that the Governor's Introduced budget includes a one-time bonus payment for funded instructional and support positions to provide a minimum average two percent bonus or equivalent action in FY 2022 by September 1, 2021. This funding is contingent on general fund revenues meeting or exceeding the budget forecast for FY 2021. The FY 2022 Proposed Budget does not meet the requirement to qualify for the State's share of a one-time bonus payment due to the local match required. The FY 2021 Revised Budget includes a one-time payment from COVID-19 Local Relief payments to offset the impact of the reduction of sales tax revenue on the local share of Basic Aid.

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 Accounts (SOQ)

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

Projected SOQ funding for FY 2022 totals $484.9 million, which is a decrease of $16.2 million, or 3.2 percent, from the FY 2021 Approved Budget and a decrease of $27.0 million, or 5.3 percent, from the FY 2021 Revised Budget. The reduction in SOQ funding is mainly due to a decrease in the Average Daily Membership (ADM) from FY 2021 to FY 2022 of 7,600 students caused by the COVID-19 pandemic. The FY 2021 Revised Budget includes the impact of the General Assembly's revised sales tax estimates to reflect downward revisions based on economic conditions due to the COVID-19 pandemic. As required by the Basic Aid funding formula, estimated payments have been adjusted to reflect the increase in the state's share of cost resulting from the projected decrease in sales tax revenues. 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 2022 is estimated to be $326.1 million. In addition to Basic Aid, smaller amounts of SOQ funding totaling $158.9 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's biennial budget and was calculated in the fall of 2019 for the 2020-2022 Biennial Budget. FY 2022 is the second year of the biennial budget. As a result, Fairfax County's LCI decreased from 0.6754 to 0.6541. Out of the 135 jurisdictions in Virginia, 40 jurisdictions saw their LCI decrease from the last biennium, 85 jurisdictions saw their LCI increase, 8 jurisdictions are still capped at the maximum composite index (0.8000), and 2 jurisdictions had no change. The following chart illustrates the change in the LCI for surrounding jurisdictions. According to the State Superintendent's most recent report on Sources of Financial Support for Expenditures, Total Expenditures for Operations, and Total Per-Pupil Expenditures for Operations, FCPS received $2,612 per pupil in state aid for FY 2019, while the state average per-pupil allocation was $4,280.

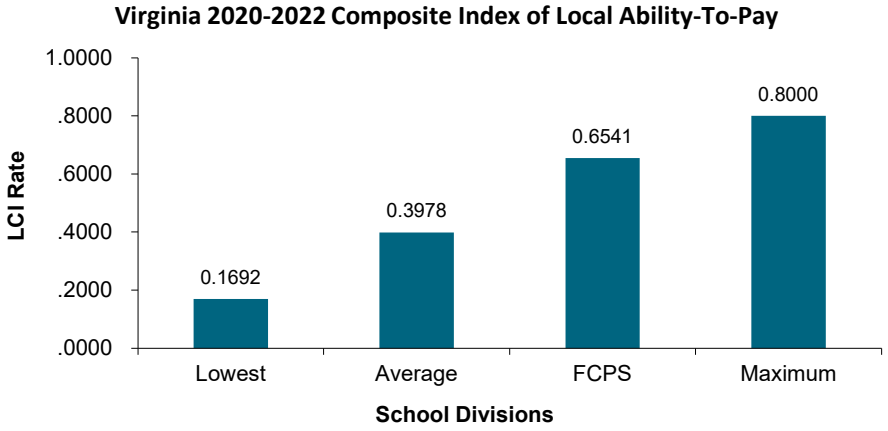
SOQ/ Equalized Accounts* ($ in millions)

• Basic Aid	$326.1
• Textbooks	6.4
• Vocational Education	2.6
• Gifted Education	3.5
• Special Education	52.9
• Prevention, Intervention, and Remediation	6.3
• ESOL	19.2
• VRS Retirement	46.5
• Social Security	19.9
• State Group Life	1.4
Total	**$484.9**

*Does not add due to rounding.

Historical Comparison of FCPS' Local Composite Index (LCI)

State Biennium	LCI
2010 - 2012	0.7126
2012 - 2014	0.6789
2014 - 2016	0.6807
2016 - 2018	0.6844
2018 - 2020	0.6754
2020 - 2022	0.6541



Comparison of LCI for Surrounding Jurisdictions			
Division	**2018-2020**	**2020-2022**	**Variance**
Manassas Park	.2675	.2755	**0.0080**
Manassas	.3557	.3611	**0.0054**
Prince William	.3783	.3799	**0.0016**
Loudoun	.5383	.5466	**0.0083**
Fairfax County	.6754	.6541	**(0.0213)**
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. 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 2022, state funding from incentive accounts totals $26.4 million, which is an increase of $18.7 million over the FY 2021 Approved Budget and a decrease of $1.6 million, or 5.7 percent, from the FY 2021 Revised Budget. The FY 2022 Proposed Budget includes No Loss Funding of $18.3 million to offset the reduction of funding due to reduced enrollment caused by the COVID-19 pandemic.

It's important to note that the Governor's Introduced budget includes a one-time bonus payment for funded instructional and support positions to provide a minimum average two percent bonus or equivalent action in FY 2022 by September 1, 2021. This funding is contingent on general fund revenues meeting or exceeding the budget forecast for FY 2021. The FY 2022 Proposed Budget does not meet the requirement to qualify for the state's share of a one-time bonus payment due to the local match required. The FY 2021 Revised Budget includes a one-time payment from COVID-19 Local Relief payments to offset the impact of the reduction of sales tax revenue on the local share of Basic Aid.

The Governor's Introduced budget includes a "no loss" provision to ensure that each school division's bottom line for FY 2022 did not fall below their FY 2022 Special Session budget allocations.

Incentive Accounts ($ in millions)	
• No Loss Funding	$18.3
• Governor's School	3.7
• At Risk Incentive	4.1
• Math/Reading Specialists	0.1
• Early Reading Initiative	0.2
Total	**$26.4**

Funding provides $3.7 million for the academic year governor's school (i.e., Thomas Jefferson High School for Science and Technology), $4.1 million for at-risk incentive funding, $0.2 million for early reading specialists initiative, and $54,148 for math/reading instructional specialists. Payments for at-risk require localities to match these funds are based on the LCI. School divisions are required to spend the established at-risk incentive funding payment (state and local share) on approved programs for students who are educationally at risk. Due to school closures in March of the 2019-2020 school year, resulting from the COVID-19 pandemic, the state-provided reading diagnostic test was not conducted. State payments for the Early Reading Initiative will be based on the results of diagnostic tests administered in the most recent year. For Math/Reading Specialist Initiative, school divisions may use funding for tuition support.

The following chart illustrates the state's use of one-time funding allocations to school divisions since FY 2012.

Limited Term Incentive Funding
($ 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[1]	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	18.3	No Loss Funding [2]
	0.0	States share of one-time 2 percent bonus for instructional and support personnel, FCPS' budget does not meet the State's requirement to receive the funding
TOTAL	**$ 85.5**	

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

[2]No Loss Funding was included for FY 2021 in the Governors Introduced Budget.

Lottery-Funded Accounts

As the state began facing funding constraints, the General Assembly created the Lottery-Funded Programs category, which designated certain programs to be funded with lottery proceeds, rather than with State's general funds. Today, basic education programs previously supported by the State's general fund are now funded with lottery proceeds and the state continually shifts allocations between categories. FCPS is projected to receive $41.0 million in state revenue from lottery-funded programs for FY 2022 which is an increase of $0.5 million, or 1.2 percent, over the FY 2021 Approved and Revised Budgets. Lottery-funded accounts include supplemental lottery per pupil allocation, at risk, K-3 primary 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 school division.

Categorical Accounts

Categorical programs focus on particular needs of special student populations or fulfill particular state obligations. State and federal laws and regulations typically require these programs. Funding for homebound students is the only categorical account in the School Operating Fund. State funding for categorical programs is projected to be $0.2 million for FY 2022, a decrease of $0.1 million, or 32.9 percent, from the FY 2021 Approved and Revised Budgets.

Lottery-Funded Accounts
($ in millions)

• K-3 Class Size Reduction	$5.8
• Early Reading Intervention	2.7
• At Risk	3.0
• Foster Care	0.3
• SOL Algebra Readiness	0.9
• Career and Technical	0.5
• Special Education-Regional Tuition	4.5
• Supplemental Lottery PPA	23.3
Total	**$41.0**

Categorical Accounts
($ in millions)

• Homebound	$0.2
Total	**$0.2**

Other State Aid ($ in millions)	
• NBCT	$0.7
• Career and Technical Equipment (CTE)	0.1
Total	**$0.8**

Other State Aid and Grants

Other sources of state revenue include funding for state pass-through payments for the stipend for National Board Certified Teachers (NBCT) and Career and Technical Education (CTE) equipment grant. The FY 2022 Proposed Budget includes funding for these accounts totaling $0.8 million and represents an increase of $85,000, or 11.1 percent, over the FY 2021 Approved and Revised Budgets due to a projected increase in the NBCT state payment.

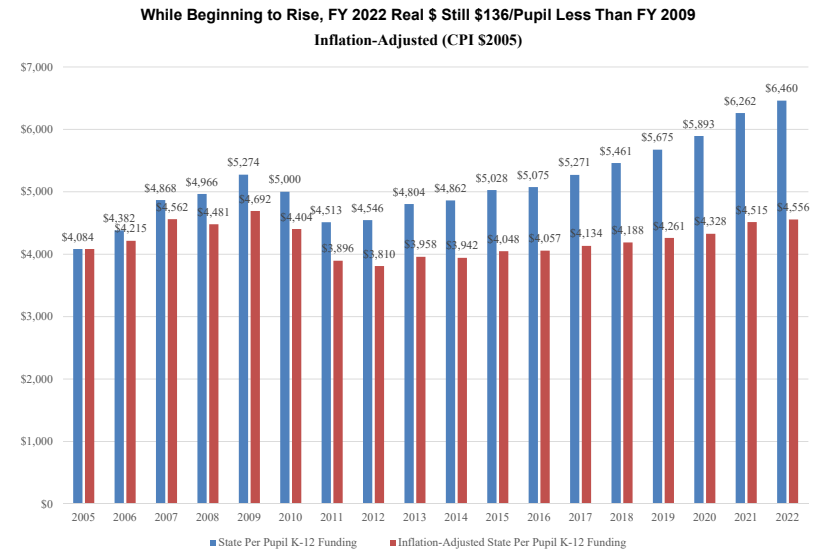
State Funding Policies

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

The General Assembly continues to study cost trends and drivers to identify options for greater funding flexibility, efficiencies, and cost savings for the state's rebenchmarking process. Rebenchmarking is a process where state basic aid formulas "catch up" to more current costs of doing business already existing 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 2020-2022 biennium used key data elements from FY 2018 and FY 2019. As a result, at the end of the biennium, certain data elements used in funding calculations are several years old and state payments are based on 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.

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



Includes $50 mil. in FY 21 and $75 mil. in FY 22 "Games of Skill" revenue

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

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

As the state began facing funding constraints, the GA created the Lottery-Funded Programs category as part of the Direct Aid to Public Education.

Programs Funded by State Revenue Sources

SOQ Programs	FY 2008	FY 2022
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	•	• [1]
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		•
Early Reading Specialists Initiative		•
No Loss Funding		•
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.

[1]One-time 2 percent bonus for instructional and support personnel, FCPS' budget does not meet the State's requirement to receive the funding

Sales Tax $209.8 million

The FY 2022 Proposed Budget includes projected sales tax revenue of $209.8 million which is a decrease of $12.7 million, or 5.7 percent, from the FY 2021 Approved Budget and an increase of $18.4 million, or 9.6 percent, over the FY 2021 Revised Budget. The FY 2021 Revised Budget includes the state's revised sales tax estimates

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

to reflect significant downward revisions based on economic conditions due to the COVID-19 pandemic. While the FY 2022 Proposed Budget shows an increase from the FY 2021 Revised Budget, it is still lower than the FY 2021 Approved Budget reflecting a promising but slow economic recovery caused by the COVID-19 pandemic. In Northern Virginia, the total state and local sales tax rate is 6.0 percent; of which, one percent of the sales and use tax levied is returned directly to local governments for general fund use. One and one-quarter percent is dedicated to K-12 education. Of the amount collected for K-12 education, one and one-eighth percent is returned to school districts as sales tax revenue and the remaining one-eighth percent is used for the state's share of SOQ funding.

The state distributes sales tax revenue monthly to school districts for retail sales receipts two months in arrears based on each locality's number of school-age children. The state uses 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 2022 estimated sales tax revenue distribution is based on the latest estimates of school-age population as of July 1, 2020, in which FCPS accounts for 14.37 percent of the statewide school-age population. Beginning in FY 2014, this methodology of estimating the school-age population is used to distribute sales tax revenue.

Federal Aid — $46.6 million

The FY 2022 Proposed Budget includes a federal aid projection totaling $46.6 million, which reflects a decrease of $20.0 million, or 30.0 percent, from the FY 2021 Approved Budget and a decrease of $54.7 million, or 54.0 percent, from the FY 2021 Revised Budget. The net decrease from the FY 2021 Approved Budget is due to the elimination of one-time CARES ESSER funding offset by adjustments for the Carl D. Perkins and IDEA grant awards. The decrease as compared to the FY 2021 Revised Budget is mainly due to adjustments made at the FY 2020 Final Budget Review for unspent multi-year federal grant awards, one-time CARES ESSER funding, and one-time Coronavirus Relief Funds. Federal funds are provided through the Impact Aid program, as well as for specific purposes, such as special education and telecommunication programs. Federal programs are budgeted by the federal government a year in advance of actual use by localities. Actual entitlement amounts, however, are not known until the beginning of the school year or later.

Federal Aid* ($ in millions)	
• IDEA	$37.4
• IDEA Preschool	0.8
• Impact Aid	3.2
• Federal E-Rate	2.5
• Miscellaneous	2.6
Total	**$46.6**

*Does not add due to rounding.

On December 21, 2020, Congress passed the Consolidated Appropriations Act of 2021, which includes a stimulus and pandemic relief package of almost $900 billion. The stimulus package includes $81 billion for the Education Stabilization Fund and is available through September 30, 2022. The funding is split as follows:

- Elementary and Secondary Emergency Relief fund (ESSER) receives 67 percent of the funding, or $54.3 billion
- Higher Education Emergency Relief fund (HEER) receives 28 percent of the funding, or $22.7 billion
- Governors Emergency Education Relief fund (GEER) receives 5 percent of the funding, or $4.1 billion

In general, the allocation of funds and their acceptable uses are very similar to the CARES Act passed in March. There is a maintenance of effort requirement for the GEER and ESSER funds. To receive funding, a state must provide assurances that

it will maintain support for elementary and secondary education and for higher education for fiscal 2022 at a level of spending for elementary and secondary education and higher education at least proportional to overall state spending averaged over fiscal years 2017, 2018 and 2019.

Funds may be used for activities authorized by the major federal education programs and other specific purposes including: coordinating preparedness and response efforts with the other state, local, tribal or territorial entities; addressing the unique needs of disadvantaged populations; purchasing education technology (hardware, software, and connectivity); providing mental health services and support; addressing student learning loss, including improving distance learning engagement; repairing and improving school facilities to reduce the risk of virus transmission and exposure to environmental health hazards. The federal government has not yet conveyed funding levels to the states.

Special Education

The Individuals with Disabilities Education Act (IDEA) provides federal aid to ensure that all school-age children with disabilities are provided a free, appropriate public education. Federal funds are used only for the additional cost of educating students with disabilities. No locality may spend less on the education of students with disabilities than it does for students without disabilities. Further, federal funds may not supplant existing locally-funded programs. IDEA funding, the majority of FCPS' federal aid, is projected to be $37.4 million for FY 2022, which reflects an increase of $1.2 million, or 3.3 percent, over the FY 2021 Approved Budget and a decrease of $0.2 million, or 0.4 percent, from the FY 2021 Revised Budget. Compared to the FY 2021 Revised Budget, the decrease is mainly due to unspent multi-year federal grant awards reflected in the Revised Budget. The federal government has committed to covering 40 percent of the excess costs for special education through IDEA funding, which is reimbursed monthly; however, for FY 2022, IDEA funding represents approximately 11.1 percent of FCPS' excess costs for special education.

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 the provision of special education and related services to children with disabilities between the ages of three and five through the IDEA Preschool, Section 619 Program. FCPS is projected to receive $0.8 million in preschool funding, an increase of $6,473, or 0.8 percent, over the FY 2021 Approved Budget and a decrease of $45,999, or 5.2 percent, from the FY 2021 Revised Budget, due to adjustments included in the revised budget for 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 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 $3.2 million for FY 2022 and remains unchanged from the FY 2021 Approved and Revised Budgets. Impact Aid represents only 13.3 percent of the maximum basic support payment to educate federally connected students.

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

Federal E-Rate

FCPS participates in the federal E-Rate program that provides funding to discount telecommunication and other technology products and services used by public schools, libraries, and other selected entities. The annual discount is based on the percentage of students eligible for free or reduced-price meals. The total E-Rate revenue anticipated for FY 2022 is $2.5 million and remains unchanged.

Miscellaneous

Miscellaneous federal revenue, totaling $2.6 million, reflects a decrease of $90,961, or 3.4 percent, from the FY 2021 Approved Budget, and a decrease of $0.5 million, or 17.0 percent, from the FY 2021 Revised Budget. Federal miscellaneous revenue includes $2.0 million for the Carl D. Perkins grant, $37,630 for special education hearing appeals, and $0.5 million for the Junior Reserve Officer Training Corps (JROTC) program.

Federal Entitlement Funding in Other Funds

An additional source of revenue for FCPS is federal entitlement funding from the Elementary and Secondary Education Act (ESEA), as amended by the Every Student Succeeds Act of 2015 (ESSA) which 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 $32.9 million in Title I, Title II, and Title III funding for FY 2022. This estimate is based on FY 2021 awards; actual awards will not be known until the first quarter of the upcoming fiscal year.

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

City of Fairfax Tuition — $50.2 million

FCPS operates the schools owned by the City of Fairfax. The School Services Agreement between the City of Fairfax and FCPS determines the tuition due to FCPS from the City of Fairfax for educating city students. FCPS is projected to receive $50.2 million in tuition revenue from the City of Fairfax to provide educational services for city students based on a projected average daily membership (ADM) of 3,001 students for FY 2022. The FY 2022 Proposed Budget reflects an increase of $0.7 million, or 1.4 percent, over the FY 2021 Approved and Revised Budgets. The increase in projected tuition receipts is primarily due to FCPS' operational costs.

Tuition, Fees, and Other* ($ in millions)	
• Tuition and Fees	$15.3
• Miscellaneous Revenue	9.3
• Use of Money and Property	3.7
• County Cable Communications	0.9
Total	**$29.1**

*Does not add due to rounding.

Tuition, Fees, and Other Revenue — $29.1 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, which include items such as parking permits and musical instrument rentals; and other revenue, which is primarily revenue received from community use of school facilities, proceeds from rebates, and revenue from the sale of vehicles and used equipment. Tuition, fees, and other revenue is projected to total $29.1 million for FY 2022, an increase of $0.8 million, or 2.9 percent, over the FY 2021 Approved and Revised Budgets. The net increase is primarily due to a technology fee of $50 per student per year that will be charged to students in elementary schools beginning in school year 2021-2022 due to the expansion of the FCPSOn initiative for one-to-one devices at elementary schools divisionwide. Students eligible for reduced meals will pay a reduced technology fee of $25 per student, and students eligible for free meals and special education students requiring assistive technology will pay no fee. The technology fee for elementary schools is projected to generate $1.1 million in revenue to support the initiative. Additionally, this budget reflects the removal of the Thomas Jefferson High School application fee.

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

Expenditure Overview

The FY 2022 Proposed Budget expenditures in the School Operating Fund total $3.1 billion, which represents a $0.4 million, or 0.01 percent, increase over the FY 2021 Approved Budget, and a $130.8 million, or 4.1 percent, decrease from the FY 2021 Revised Budget. The FY 2021 Revised Budget includes adjustments made at the FY 2020 Final Budget Review, approved by the School Board on July 23, 2020; and at the FY 2021 Midyear Budget Review, presented to the School Board on December 3, 2020.

Funding instruction is FCPS' highest priority.

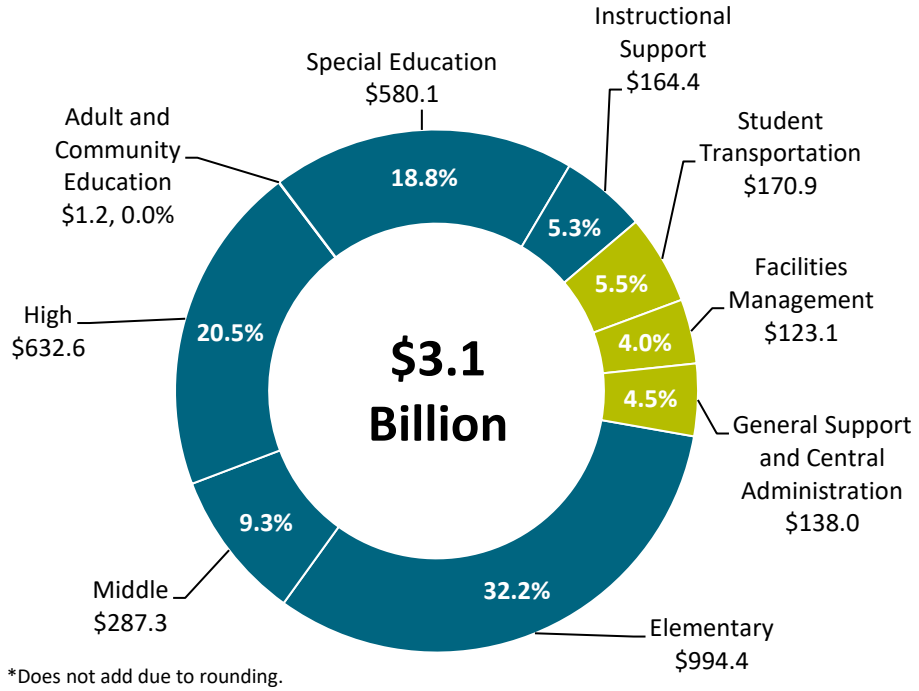
Expenditure Budget by Program

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

Instruction includes elementary, middle, high, special education, adult, and instructional support program costs. For example, FY 2022 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 2022 Proposed School Operating Fund
($ in millions)



*Does not add due to rounding.

School Operating Fund Expenditures

The FY 2022 Proposed Budget funds a total of 24,925.6 positions in the School Operating Fund.

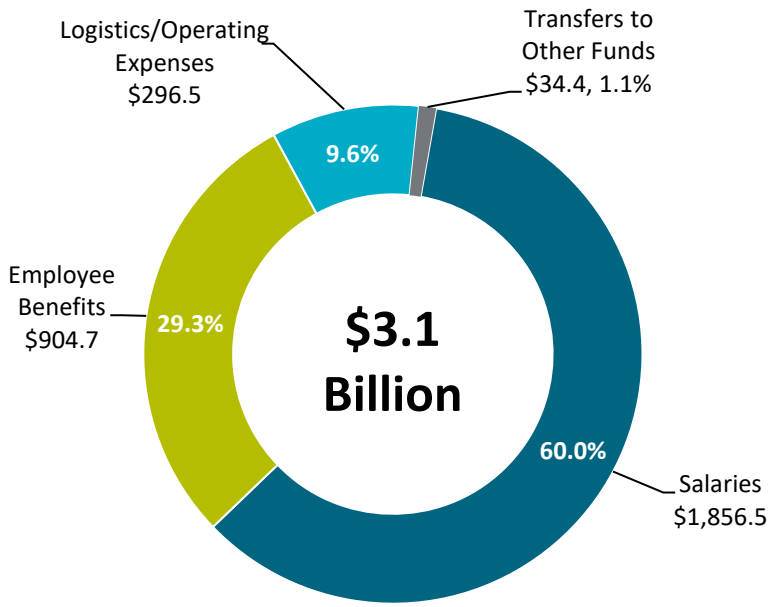
Expenditures by Category

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 out (or transfers to other funds).

Compensation is comprised of salaries and employee benefits. Education is a labor-intensive enterprise illustrated by the fact that over 89.0 percent of the budget is allocated to employee compensation. The FY 2022 Proposed Budget funds a total of 24,925.6 positions in the School Operating Fund. Of these positions, 92.9 percent are school-based and 62.9 percent are school-based teacher scale positions.

The following chart shows the composition of expenditures by category: salaries, 60.0 percent; benefits, 29.3 percent; logistics/operating expenses, 9.6 percent; and transfers to other funds, 1.1 percent.

Where it Goes - Expenditures by Category
FY 2022 Proposed School Operating Fund
($ in millions)



Expenditures by Category

The chart below illustrates total expenditures by category.

Expenditure Budget Comparison*
($ in millions)

	FY 2021 Approved	FY 2021 Revised	FY 2022 Proposed	Change Approved to Proposed Amount	Change Approved to Proposed Percent	Change Revised to Proposed Amount	Change Revised to Proposed Percent
Salaries							
Regular Salaries	$ 1,716.1	$ 1,729.9	$ 1,715.7	$ (0.4)	0.0%	$ (14.2)	-0.8%
Hourly Salaries-Contracted	77.7	77.9	77.5	(0.2)	-0.3%	(0.4)	-0.5%
Hrly. Salaries-Noncontracted	46.7	57.3	47.7	1.0	2.2%	(9.6)	-16.7%
Salary Supplements	30.1	31.2	21.9	(8.2)	-27.3%	(9.2)	-29.6%
Reimbursable Salaries	(6.1)	(25.7)	(6.3)	(0.2)	4.1%	19.4	-75.5%
Subtotal Salaries	**$ 1,864.6**	**$ 1,870.6**	**$ 1,856.5**	**$ (8.1)**	**-0.4%**	**$ (14.0)**	**-0.8%**
Employee Benefits							
Retirement	$ 448.5	$ 450.9	$ 456.6	$ 8.2	1.8%	$ 5.7	1.3%
Social Security	143.3	144.4	144.8	1.5	1.0%	0.4	0.3%
Life Insurance	18.1	18.1	18.0	(0.1)	-0.4%	(0.1)	-0.4%
Health Insurance	273.7	274.4	288.2	14.5	5.3%	13.9	5.1%
Workers Compensation	10.7	10.7	10.7	-	0.0%	-	0.0%
Other Benefits	0.5	0.5	0.5	-	0.0%	-	0.0%
Employee Benefits Lapse	(14.3)	(14.3)	(14.3)	0.1	-0.4%	0.1	-0.4%
Subtotal Employee Benefits	**$ 880.5**	**$ 884.7**	**$ 904.7**	**$ 24.2**	**2.7%**	**$ 20.0**	**2.3%**
Subtotal Compensation	**$ 2,745.1**	**$ 2,755.2**	**$ 2,761.2**	**$ 16.1**	**0.6%**	**$ 6.0**	**0.2%**
Logistics							
Materials and Supplies	$ 124.2	$ 167.6	$ 102.7	$ (21.5)	-17.3%	$ (64.9)	-38.7%
Utilities	49.4	51.2	50.9	1.4	2.9%	(0.3)	-0.6%
Other Operating Expenses	11.9	42.2	0.7	(11.2)	-94.5%	(41.5)	-98.5%
Privatized Services	71.0	91.2	73.9	2.9	4.1%	(17.2)	-18.9%
County Services	31.9	31.9	32.0	0.0	0.1%	0.1	0.3%
Capital Outlay	19.6	31.0	30.2	10.6	54.4%	(0.8)	-2.7%
Other Funds	4.5	4.8	6.2	1.7	37.7%	1.3	27.4%
Subtotal Logistics	**$ 312.5**	**$ 419.9**	**$ 296.5**	**$ (16.0)**	**-5.1%**	**$ (123.4)**	**-29.4%**
Transfers Out	**$ 34.1**	**$ 47.8**	**$ 34.4**	**$ 0.3**	**0.9%**	**$ (13.4)**	**-28.0%**
TOTAL	**$ 3,091.7**	**$ 3,222.9**	**$ 3,092.1**	**$ 0.4**	**0.0%**	**$ (130.8)**	**-4.1%**

*Does not add due to rounding.

Compensation $2.8 billion

The majority of the budget, 89.3 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 2022 compensation portion of the budget totals $2.8 billion, which represents a $16.1 million, or 0.6 percent, increase over the FY 2021 Approved Budget. In addition, the compensation budget represents a $6.0 million, or 0.2 percent, increase over the FY 2021 Revised Budget.

The FY 2022 budget includes funding for the final investment of a three-year implementation plan to bring the salaries of instructional assistants and public health training assistants to 50 percent of the bachelor's teacher salary scale. In addition to the salary changes, the FY 2022 budget also includes rate changes for retirement and health insurance. Additionally, increases in positions impact compensation. Each compensation area is addressed in the following section.

The following chart includes a summary of salary adjustments since 2010.

Fiscal Year	Step Increases	Other Salary Adjustments
FY 2010	No	A new step 1 added to the teacher and instructional assistant (IA) scales.
FY 2011	No	A new step 1 added to the teacher and IA scales.
FY 2012	Yes	A 1.0% market scale adjustment (MSA).
FY 2013	No	A 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%. A new step 1 added to the teacher and IA scales.
FY 2014	No	A 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. A new step 1 added to the teacher and IA scales. A 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. A 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	A 0.62% MSA.
FY 2017	Yes	A 1.0% MSA and a $40 million investment to enhance the teacher salary scales.
FY 2018	Yes	A $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. A one-year monetary step increase for employees grandfathered at FY 2017 salary as a result of new teacher and CIS scales. A 1.0% bonus for employees who did not otherwise receive a monetary increase. A new transportation attendant and H scale created for hourly contracted employees.
FY 2019	Yes	A 1.0% MSA for non-teacher scales and a $53.1 million investment to further enhance the teacher salary scales. A new School Based Administrator (SBA) scale and 3 new schedules to replace the unified scale. A step increase for employees grandfathered as a result of the new teacher and CIS salary scales. A 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	A 1.0% MSA for non-teacher scales and a $55.2 million final investment to the teacher salary scales. A 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 (Proposed)	No	Final year of a three-year plan to bring IA and PHTA salaries to 50 percent of the BA salaries on the teacher scale.

Position salary accounts total $1.7 billion for 24,925.6 full-time equivalent salaried employees.

Regular Salaries $1.7 billion

Position salary accounts total $1.7 billion for 24,925.6 full-time equivalent salaried employees, which represents a 0.4 million decrease from the FY 2021 Approved Budget due to an increase in lapse savings primarily offset by an increase in positions related to student enrollment growth and changing student needs as well as positions added in support of the COVID-19 pandemic, trade conversions, and the advanced academics program. The FY 2022 budget also includes funding for the final investment of a three-year implementation plan to bring the salaries of instructional assistants and public health training assistants to 50 percent of the bachelor's teacher salary scale. The FY 2022 Proposed Budget represents a $14.2 million, or 0.8 percent, decrease from the FY 2021 Revised Budget.

The following chart depicts salary adjustments for FCPS employees since FY 2010. In FY 2010 and FY 2011 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. As a result of the teacher scale enhancements that were done over the past several years and to ensure an entry level salary of $50,000, a new step was not created in FY 2021 or FY 2022.

Salary Increase History

Year	Step[1]	MSA	Scale Implementation
FY 2010	none	none	
FY 2011	none	none	
FY 2012	2.60%	1.00%	
FY 2013	none	1.25%	
FY 2014[2]	none	2.00%	
FY 2015[3]	2.50%	none	
FY 2016	2.50%	0.62%	
FY 2017[4]	2.50%	1.00%	
FY 2018[5]	2.50%	none	
FY 2019 (Teachers)	2.52%	none	3.86%
FY 2019 (CIS, Unified, SBA)	2.93%	1.00%	2.13%
FY 2020 (Teachers)	2.57%	1.00%	2.79%
FY 2020 (CIS)	2.89%	1.00%	2.35%
FY 2020 (Unified, SBA)	2.76%	1.00%	none
FY 2021 (CIS)	none	none	2.32%
FY 2021 (Teachers, Unified, SBA)	none	none	none
FY 2022 Proposed (CIS)	none	none	2.17%
FY 2022 Proposed (Teachers, Unified, SBA)	none	none	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 2021 Revised Budget is impacted by temporary position reallocations (trades) completed in FY 2021 that are not included in the FY 2022 salary base. Based on the annual internal review of the reallocation of funding for positions process, 15.0 positions were converted using existing funding to recognize the resources required to complete day-to-day operations. These positions are funded through a reduction to department hourly and logistic accounts. The FY 2022 budget also includes base savings and anticipated savings from employee turnover and vacancy.

According to the FY 2021 Washington Area Boards of Education (WABE) Guide which compares nine local school districts, FCPS ranks sixth in terms of starting teacher salaries with a beginning salary of $50,000. FCPS ranks seventh with a salary of $55,000 based on a teacher on step one with a master's degree, and FCPS' maximum teacher salary is $104,269 which is at the bottom. As career teachers advance in FCPS, they tend to earn less relative to their counterparts in neighboring jurisdictions. However, when benefits are considered, FCPS compares more favorably and ranks third with an annual employer cost of $101,115 based on a comparison of a teacher with an annual salary of $65,000.

Starting Teacher Salaries FY 2021

Division	
Loudoun	$53,730
Falls Church City	$51,599
Montgomery	$50,503
Prince William	$50,324
Manassas Park City	$50,055
Fairfax	**$50,000**
Alexandria City	$49,384
Manassas City	$48,678
Arlington	$48,228

Step 1 with a Masters Degree FY 2021

Division	
Loudoun	$59,500
Falls Church City	$57,237
Alexandria City	$56,373
Prince William	$56,065
Manassas Park City	$56,055
Montgomery	$55,537
Fairfax	**$55,000**
Manassas City	$54,420
Arlington	$53,173

Maximum Teacher Salaries FY 2021

Division	
Prince William	$131,680
Manassas City	$116,089
Arlington	$113,207
Falls Church City	$112,373
Manassas Park City	$112,030
Montgomery	$111,043
Alexandria City	$110,499
Loudoun	$107,190
Fairfax	**$104,269**

Teacher Salary with Benefits Comparison (salary of $65,000) FY 2021

Division	
Alexandria City	$104,060
Loudoun	$102,127
Fairfax	**$101,115**
Falls Church City	$99,590
Manassas City	$99,269
Prince William	$99,184
Arlington	$98,101
Manassas Park City	$94,486
Montgomery	$89,260

Source: FY 2021 WABE Guide

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 2022 compensation base savings is $21.3 million.

In FY 2022, the total lapse budget is $59.1 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 2022, the savings resulting from turnover is budgeted at $26.6 million.

Vacancy: The FY 2022 budget also reflects $32.5 million in savings due to position vacancies anticipated throughout the year.

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

Hourly Salaries-Contracted — $77.5 million

The budget for this category is $77.5 million, which represents a $0.2 million, or 0.3 percent, decrease from the FY 2021 Approved Budget. This decrease is due to a net reduction in bus driver/attendant salaries due to funding reallocation for position conversions. In addition, the proposed budget represents a $0.4 million, or 0.5 percent, decrease from the FY 2021 Revised Budget primarily due to school carryforward of unexpended overtime accounts included in the revised budget combined with a net reduction of bus driver/attendant salaries.

Hourly Salaries-Noncontracted — $47.7 million

The budget for this category is $47.7 million, which represents a $1.0 million, or 2.2 percent, increase over the FY 2021 Approved Budget. The increase over the approved budget is primarily due to substitute training in support of FCPSOn, advanced academics hourly support, and department realignments from logistics accounts, offset by funding reallocation for position conversions. In addition, the proposed budget represents a $9.6 million, or 16.7 percent, decrease from the FY 20201 Revised Budget primarily due to school carryforward of unexpended balances included in the revised budget. The largest share of hourly noncontracted salaries is for substitute teacher costs.

Salary Supplements — $21.9 million

The budget for this category is $21.9 million, which represents an $8.2 million, or 27.3 percent, decrease from the FY 2021 Approved Budget. In addition, the budget represents a $9.2 million, or 29.6 percent, decrease from the revised budget. The decrease from the approved and revised budget results primarily from COVID-19 placeholder funding that was allocated to various personnel and logistics accounts. After the adoption of the FY 2021 Approved Budget in May, the School Board approved the utilization of the funding in June as part of the return-to-school plan.

The spending plan included additional staffing for school counselors, psychologists, SBTS and TSSpec positions at elementary schools, and school health nurses. In addition, funding included custodian overtime for facilities cleaning and MiFi internet access for student technology. The FY 2020 Final Budget Review also included additional one-time placeholder funding to address FCPS' pandemic preparedness and response activities. The decrease from the revised is partially offset by an increase in Project Momentum funding that is budgeted centrally and distributed to designated schools throughout the year.

Reimbursable Salaries ($6.3 million)

The budget for this category reflects a net expenditure credit of $6.3 million. The FY 2022 Proposed Budget reflects a change of $0.2 million, or 4.1 percent, from the FY 2021 Approved Budget and a change of $19.4 million, or 75.5 percent, from the FY 2021 Revised Budget. The change from the approved budget represents a recurring work performed for others (WPFO) credit for school nurses. The FY 2021 Revised Budget includes $19.1 million in one-time Coronavirus Relief Funds provided by the county government, offset by community use school carryforward.

Employee Benefits $904.7 million

The FY 2022 Proposed Budget for employee benefits is $904.7 million and includes an offsetting budgeted lapse of $14.3 million for projected turnover and vacancy savings. This represents an increase of $24.2 million, or 2.7 percent, over the FY 2021 Approved Budget. In addition, the FY 2022 Proposed Budget represents an increase of $20.0 million, or 2.3 percent, over the FY 2021 Revised Budget. Employee benefits represent 29.3 percent of FCPS' FY 2022 expenditure budget.

Retirement $456.6 million

The FY 2022 Proposed Budget for retirement is $456.6 million, which is an increase of $8.2 million, or 1.8 percent, over the FY 2021 Approved Budget and an increase of $5.7 million, or 1.3 percent, over the FY 2021 Revised Budget. Employer contribution rates are projected to increase for the Fairfax County Employees' Retirement System (FCERS) and the Educational Employees' Supplementary Retirement System of Fairfax County (ERFC) resulting in additional expenditures of $5.3 million over the FY 2021 Approved Budget. The remainder of the increase is the result of costs associated with the net impact of compensation adjustments, position growth and turnover.

- **Virginia Retirement System (VRS)**
  The FY 2022 Proposed Budget for VRS is $269.5 million, which is an increase of $3.4 million, or 1.3 percent, over the FY 2021 Approved Budget, and an increase of $1.3 million, or 0.5 percent, over the FY 2021 Revised Budget. The employer contribution rate is projected to remain unchanged at 16.62 percent for FY 2022. VRS retirement is a salary sensitive benefit, therefore, FY 2022 changes are due to the net effect of compensation adjustments, position growth, and turnover on the FY 2022 salary base.

- **VRS Retiree Health Care Credit (RHCC)**
  The FY 2022 Proposed Budget for VRS RHCC is $19.5 million, which is a decrease of $73,987, or 0.4 percent, from the FY 2021 Approved Budget and a decrease of $65,704, or 0.3 percent, from the FY 2021 Revised Budget. The employer contribution rate is projected to remain unchanged at 1.21 percent for FY 2022. VRS RHCC is a salary sensitive benefit; therefore, FY 2022 changes are due to the net effect of compensation adjustments, position growth, and turnover on the FY 2022 salary base.

Employee Benefits* ($ in millions)	
• Retirement	$456.6
• Social Security	144.8
• Life Insurance	18.0
• Health Insurance	288.2
• Workers' Compensation	10.7
• Other Benefits	0.5
• EB Lapse	(14.3)
Total	**$904.7**

*Does not add due to rounding.

FCPS offers a comprehensive benefits package to meet the needs of those beginning new careers, starting second careers, or continuing to seek the challenges and rewards of knowing that what they do has a tremendous impact on children.

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

- **Fairfax County Employees' Retirement System (FCERS)**
  The FY 2022 Proposed Budget for FCERS is $59.3 million, which is an increase of $0.8 million, or 1.3 percent, over the FY 2021 Approved and Revised Budgets. The 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 28.35 percent for FY 2021 to 28.88 percent for FY 2022 which results in additional expenditures of $1.1 million. Retirement is a salary sensitive benefit, therefore, changes in costs are also impacted by the net effect of compensation adjustments, position growth, and turnover on the FY 2022 salary base. While the majority of FCPS employees participate in VRS/ERFC, over 6,000 tradespersons, custodians, bus drivers, food service workers, and part-time employees participate in FCERS.

- **The Educational Employees' Supplementary Retirement System of Fairfax County (ERFC)**
  The FY 2022 Proposed Budget for ERFC is $108.3 million which is an increase of $4.0 million, or 3.9 percent, over the FY 2021 Approved Budget, and an increase of $3.8 million, or 3.6 percent, over the FY 2021 Revised Budget. The ERFC employer contribution rate is projected to increase from 6.44 percent for FY 2021 to 6.70 percent for FY 2022 which results in additional expenditures of $4.2 million. Retirement is a salary sensitive benefit, therefore, changes in costs are also impacted by the net effect of compensation adjustments, position growth and turnover on the FY 2022 salary base. ERFC is an FCPS plan created to supplement VRS to provide benefit levels comparable to the county plan (FCERS).

Health Insurance $288.2 million

The FY 2022 Proposed Budget for health insurance is $288.2 million, which is an increase of $14.5 million, or 5.3 percent, over the FY 2021 Approved Budget and an increase of $13.9 million, or 5.1 percent, over the FY 2021 Revised Budget. FCPS continues to experience rising health care costs as the medical cost growth rate outpaces general economic inflation. The growth of health insurance claims, especially pharmacy claims, resulted in higher rate increases for calendar year 2021 than the increases for calendar year 2020. This trend is expected to continue due to the rising costs of medical care and uncertainty and instability in the market. Medical and dental plan rate changes occur on a calendar year basis, effective January 1 each year. In addition, position growth increases participation in health care plans resulting in higher expenditures. The FY 2022 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 2021.

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

Social Security $144.8 million

The FY 2022 Proposed Budget for social security is $144.8 million, which is an increase of $1.5 million, or 1.0 percent, over the FY 2021 Approved Budget and an increase of $0.4 million, or 0.3 percent, over the FY 2021 Revised Budget. Social security costs are budgeted for all salary-related expenditures since these costs are also incurred for employees that do not participate in FCPS' full employee benefits package. Changes in the FY 2022 salary base (for compensation adjustments, position growth, turnover, and hourly salaries) impact the FY 2022 social security budget. The employer contribution rate is unchanged from FY 2021 at 7.65 percent, which includes the Social Security tax of 6.2 percent and the Medicare tax of 1.45 percent. The maximum amount of wages subject to the Social Security tax rose from $137,700 to $142,800 effective January 1, 2021.

Life Insurance $18.0 million

The FY 2022 Proposed Budget for basic life insurance is $18.0 million, which is a decrease of $79,801, or 0.4 percent, from the FY 2021 Approved Budget and a decrease of $72,681, or 0.4 percent, from the FY 2021 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 2022. 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. The net change from the FY 2021 Approved and Revised Budgets is a result of compensation adjustments, position growth, and turnover on the FY 2022 salary base. Under the county's life insurance plan, active employees and retirees are priced separately. County basic life insurance premium rates are $0.178 per $1,000 of coverage for active employees and $2.000 per $1,000 of coverage for retirees.

Workers' Compensation and Other $11.3 million

The FY 2022 Proposed Budget for workers' compensation of $10.7 million remains unchanged from the FY 2021 Approved and Revised Budgets. This funding covers the costs to administer the workers' compensation program, a state required benefit for employees that have sustained an injury on the job or occupational illness. Unemployment compensation of $0.5 million and long-term disability of $11,524 are unchanged from FY 2021. The unemployment compensation budget is used to pay the taxes on employers covered under the Virginia Unemployment Compensation Act. Virginia Employment Commission (VEC) administers the unemployment compensation program that provides temporary financial assistance to individuals who become unemployed through no fault of their own.

Employee Benefits Lapse ($14.3 million)

The budget for projected savings from turnover and vacancies reflects an expenditure savings totaling $14.3 million, which is a change of $61,272, or 0.4 percent, from the FY 2021 Approved and Revised Budgets.

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

Employee Benefits Summary	FY 2021 Employer Contribution	FY 2021 Employee Contribution	FY 2022 Employer Contribution	FY 2022 Employee Contribution
Retirement Plans				
Educational Employees' Supplementary Retirement System of Fairfax County (ERFC)	6.44%	3.00%	6.70%	3.00%
Virginia Retirement System (VRS)	16.62%	5.00%	16.62%	5.00%
VRS Retiree Medical	1.21%	0.00%	1.21%	0.00%
VRS Total	17.83%	5.00%	17.83%	5.00%
FCERS (Plan B)	28.35%	5.33%	28.88%	5.33%
Social Security	7.65%	7.65%	7.65%	7.65%
Medical Insurance [1]				
Family Plan	$18,481/year	$6,159/year	$19,460/year	$6,487/year
Individual Plan	$8,378/year	$1,478/year	$8,822/year	$1,557/year
Dental Insurance [2]				
Family Plan	$1,050/year	$450/year	$1,077/year	$462/year
Individual Plan	$436/year	$187/year	$447/year	$192/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	$0.178	$0	$0.178	$0
Retirees (all groups)	$2.000	$0	$2.000	$0
Long-Term Disability (per $100 of salary) [5]	$0	$0.333	$0	$0.316

[1]Based on the Aetna/Innovation Health medical plan for CY 2020 and CY 2021.

[2]Based on Aetna Dental (DPPO) Insurance for CY 2020 and CY 2021.

[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 $296.5 million

The FY 2022 budget for the logistics portion of the budget is $296.5 million, which represents a $16.0 million, or 5.1 percent, decrease from the FY 2021 Approved Budget. In addition, the budget represents a $123.4 million, or 29.4 percent, decrease from the FY 2021 Revised Budget. Logistics consists of the following major categories:

Logistics* ($ in millions)	
• Materials and Supplies	$102.7
• Utilities	50.9
• Other Operating Expenditures	0.7
• Privatized Services	73.9
• County Services	32.0
• Capital Outlay	30.2
• Other Funds	6.2
Total	**$296.5**

*Does not add due to rounding.

Materials and Supplies $102.7 million

The materials and supplies budget totals $102.7 million and represents a decrease of $21.5 million, or 17.3 percent, from the FY 2021 Approved Budget and a decrease of $64.9 million, or 38.7 percent, from the FY 2021 Revised Budget. The FY 2021 Approved Budget includes one-time funding allocated from the Coronavirus Aid, Relief, and Economic Security (CARES) Act stimulus funding, which was to address the impact of the COVID-19 pandemic. This category includes major expenditures for instructional materials and supplies, textbooks, other noncapital equipment, tests, and maintenance supplies. The following are a breakdown of the net changes for FY 2022:

- Instructional Supplies: The budget for FY 2022 is $16.0 million, an increase of $0.1 million, or 0.9 percent, over the FY 2021 Approved Budget and a decrease of $2.2 million, or 12.2 percent, from the FY 2021 Revised Budget. The increase over the FY 2021 Approved Budget is due to recurring cost for FCPSOn and the Advanced Academic Program Phase one, offset by department budget realignments and position conversions.

- Textbooks: The budget for FY 2022 is $27.9 million, a decrease of $6.6 million, or 19.1 percent, from the FY 2021 Approved Budget and a decrease of $8.3 million, or 22.8 percent, from the FY 2021 Revised Budget. The decrease from the FY 2021 Approved Budget is due to one-time textbook funding reserve that was appropriated in FY 2021.
- Other Noncapital Equipment: The budget for FY 2022 is $13.8 million, a decrease of $0.5 million, or 3.7 percent, from the FY 2021 Approved Budget and a decrease of $11.1 million, or 44.6 percent, from the FY 2021 Revised Budget. The net decrease from the FY 2021 Approved Budget is primarily due to department budget realignments.
- Tests: The budget for FY 2022 is $9.2 million, a decrease of $0.2 million, or 2.0 percent, from the FY 2021 Approved Budget and a decrease of $6.4 million, or 41.2 percent, from the FY 2021 Revised Budget. The net decrease from the FY 2021 Approved Budget is primarily due to the reallocation of resources to cover the cost of the new chief academic officer and executive administrative assistant positions offset by contractual increases related to testing fees associated with curriculum and instruction and department budget realignments.
- Maintenance Supplies: The budget for FY 2022 is $7.5 million, a decrease of $50,000, or 0.7 percent, from the FY 2021 Approved Budget and a decrease of $0.4 million, or 5.3 percent, from the FY 2021 Revised Budget. The decrease from the FY 2021 Approved Budget is due to department budget realignments.
- Inventory/Other Materials and Supplies: The budget for FY 2022 is $28.3 million, a decrease of $14.3 million, or 33.5 percent, from the FY 2021 Approved Budget and a decrease of $36.4 million, or 56.3 percent, from the FY 2021 Revised Budget. The net decrease from the FY 2021 Approved Budget is primarily due to the one-time FY 2021 funding for the CARES Act, the realignment of FCPSOn funding to capital outlay to cover computer leases and trade conversions, offset by contractual increases for software and department budget realignments. 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	689	$25,831	$51,641
Middle	1,182	$44,313	$114,394
High	2,350	$91,697	$264,117

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

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

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

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

Utilities $50.9 million

The FY 2022 budget for utilities is $50.9 million, which represents a $1.4 million, or 2.9 percent, increase over the FY 2021 Approved Budget. In addition, the budget represents a $0.3 million, or 0.6 percent, decrease from the FY 2021 Revised Budget. This budget category provides for the divisionwide use of electricity, fuel oil, natural gas, telecommunications, water, sewer, and refuse collection services.

Striving for continued efficiencies, the Department of Facilities and Transportation Services pursues energy and cost-saving measures. Over 1,800 electricity, natural gas, oil, and water bills are recorded each month in web-based energy tracking software. Consumption data is continuously monitored for anomalies and usage trends. When possible, facilities are retrofitted to improve energy efficiency and conservation efforts. FCPS has energy management systems which have surpassed their life expectancy and require an additional investment of funds that is not included in the FY 2022 budget.

- The FY 2022 budget for electricity is $30.0 million, which represents a $1.4 million, or 5.1 percent, increase over the FY 2021 Approved and Revised Budgets due to a projected increase in electricity rates charged by Dominion Energy Virginia. This budget provides heating, air conditioning, building and field lighting, and power throughout FCPS.
- The FY 2022 budget for telephone service is $9.8 million, which represents a $1,250 increase over the FY 2021 Approved Budget due to department realignments. In addition, the budget represents a $1.7 million, or 15.0 percent, decrease from the FY 2021 Revised Budget. The $1.7 million decrease from the FY 2021 Revised Budget is primarily due to FY 2020 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 2022 budget for fuel oil and natural gas is $5.3 million, which remains unchanged from the FY 2021 Approved and Revised Budgets.
- The FY 2022 budget for water, sewer, and refuse collection is $5.8 million, which remains unchanged from the FY 2021 Approved Budget, and a $45,507, or 0.8 percent, decrease from the FY 2021 Revised Budget due to FY 2020 carryforward and outstanding encumbered obligations.

Energy Management

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

The Office of Facilities Management, Energy Management Section, consists of three cross-functional teams that work together to ensure success. One team works with building automation controls and equipment, another team works with contractors to replace obsolete controls, and the third team educates people to focus on best practices in energy management throughout the Division.

In addition, FCPS participates in group negotiations with vendors such as the Virginia Energy Purchasing Governmental Association which negotiates electricity rates with Dominion Energy Virginia and allows FCPS to buy electricity below standard commercial rates. The current electricity contract with DEV is through June 30, 2022. The current natural gas supply contract with Washington Gas Energy Services (WGES) will expire on July 31, 2021. These contracts are issued through Fairfax County's Department of Procurement and Materials Management.

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

FCPS has experienced a great deal of success in Energy Management. Since July of 2014, anticipated energy cost has been reduced by more than $38 million. This savings also represents 176,044 equivalent metric tons of CO_2 emissions being eliminated which is the same as 36,676 passenger cars not driven for one year or 4,513,936 tree seedlings grown for 10 years. Good energy management has both an economic and an environmental benefit to the FCPS community.

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

Other Operating Expenditures $0.7 million

Major expenditures in this category include local travel, staff training, school initiatives, fees, contingency, and Work Performed for Others (WPFO). The FY 2022 budget for other operating expenditures is $0.7 million, which represents a decrease of $11.2 million, or 94.5 percent, from the FY 2021 Approved Budget primarily due to one-time federal grant award allocation as part of the CARES Act ESSER Fund combined with decreases due to funding for position conversions and department realignments. In addition, the budget represents a $41.5 million, or 98.5 percent, decrease from the FY 2021 Revised Budget. The net decrease from the FY 2021 Revised Budget is primarily due to one-time federal grant

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

award allocations as part of the CARES Act, the appropriation to the School Board flexibility reserve as well as carryforward, department realignments, and funding for position conversions. Any unspent funds from the previous year's reserve are carried forward and therefore, are not budgeted at the proposed or approved budgets.

Privatized Services $73.9 million

The FY 2022 budget for privatized services is $73.9 million, which represents a $2.9 million, or 4.1 percent, increase over the FY 2021 Approved Budget. In addition, the budget represents a $17.2 million, or 18.9 percent, decrease from the FY 2021 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 computer equipment services and other service contracts. The FY 2022 budget for maintenance contracts is $31.3 million which represents a $1.6 million, or 5.4 percent, increase over the FY 2021 Approved Budget due to contractual increases for various IT software and computer equipment maintenance contracts, including the Microsoft Enterprise Subscription Agreement, Google G Suite for Education, Acacia for the client communications upgrade, and Novell Licenses Identity Management as well as funding for enhanced cybersecurity. The increases are partially offset by the department realignments. In addition, the budget represents a $9.6 million, or 23.6 percent, decrease from the FY 2021 Revised Budget due to carryforward, outstanding encumbered obligations, and one-time CARES funding to provide reusable gowns and laundry services.
- Contracted Services: The major expenditures included in contracted services are other professional services, contracted student transportation, and legal fees. The FY 2022 budget for contracted services is $29.0 million, which represents a $0.7 million, or 2.5 percent, increase over the FY 2021 Approved Budget primarily due to the cost of 5.0 school health nurses funded with the recurring COVID-19 placeholder in FY 2021 and funding for the BonFire procurement tool. In addition, the budget represents a $7.1 million, or 19.7 percent, decrease from the FY 2021 Revised Budget primarily due to carryforward and outstanding encumbered obligations.
- Rental Fees: The major expenditures for rental fees include copier rentals, real estate leases, and music instrument rentals. The FY 2022 budget for rental fees is $13.6 million, which represents an $0.6 million, or 4.8 percent, increase over the FY 2021 Approved Budget primarily due to contractual increases in real estate leases for multiple facilities and department realignments. In addition, the budget represents a $0.5 million, or 3.4 percent, decrease from the FY 2021 Revised Budget primarily due to carryforward, outstanding encumbered obligations and department realignments in FY 2021.

County Services $32.0 million

Major expenditures in this category include vehicle services (including vehicle fuel, labor, and vehicle parts) and computer center charges. The FY 2022 budget for county services is $32.0 million, which represents an increase of $27,256, or 0.1 percent, over the FY 2021 Approved Budget, and an increase of $0.1 million, or 0.3 percent, over the FY 2021 Revised Budget. The increase over the FY 2021 Approved Budget is due to cost increases associated with labor charges for the maintenance of divisionwide buses and vehicles offset by a decrease in printing costs. The FY 2021 Revised Budget includes the costs associated with labor charges for the maintenance of divisionwide buses and vehicles combined with FY 2020 year-end carryforward for police services for school sponsored events.

Over 90 percent of the County Services budget is for vehicle services, which goes toward fueling and maintaining 1,625 buses and over 800 other vehicles. The projected vehicle fuel blended rate remains at $1.87 per gallon based on projected consumption in FY 2022.

Capital Outlay $30.2 million

Expenditures in this category include replacement vehicles and buses, temporary buildings, computer, software and equipment leases, and facility modifications. The FY 2022 budget for capital outlay is $30.2 million and represents an increase of $10.6 million, or 54.4 percent, over the FY 2021 Approved Budget. In addition, the budget represents a decrease of $0.8 million, or 2.7 percent, from the FY 2021 Revised Budget. The following is a breakdown of the net changes from FY 2021:

- Replacement/Additional Buses: The FY 2022 budget includes funding for lease/purchase payment agreements established during FY 2016 through FY 2021 for replacement buses. The FY 2022 budget for buses is $10.9 million, which is an increase of $5,569, or 0.1 percent, over the FY 2021 Approved Budget due to bus replacement inflation costs. In addition, the budget represents a decrease of $1.0 million, or 8.7 percent, from the FY 2021 Revised Budget due to FY 2020 carryforward and outstanding encumbered obligations. FCPS policy states that school buses should be replaced after no more than 15 years of service. In FY 2022, FCPS is projected to have 463 buses older than 15 years.
- Replacement/Additional Vehicles: The FY 2022 budget includes $1.1 million for other vehicles and provides funding for payments due for vehicles previously obtained through lease/purchase agreements. The FY 2022 budget remains unchanged from the FY 2021 Approved Budget. In addition, the budget represents a decrease of $0.6 million, or 33.6 percent, from the FY 2021 Revised Budget primarily due to carryforward and outstanding encumbered obligations in FY 2021.
- Computer, Software, and Equipment Leases: The FY 2022 budget includes funding of $14.0 million for computer leases, which represents an increase of $10.6 million over the FY 2021 Approved Budget and an increase of $4.2 million, or 42.8 percent, over the FY 2021 Revised Budget due to recurring FCPSOn lease obligations.
- Temporary Buildings: The FY 2022 budget for temporary buildings is $2.1 million, which is unchanged from the FY 2021 Approved Budget and represents a decrease of $0.3 million, or 13.3 percent, from the FY 2021 Revised Budget. The decrease from the FY 2021 Revised Budget is primarily due to carryforward and outstanding encumbered obligations. As of June 2020, FCPS has 736 instructional trailer classrooms with the potential to house approximately 18,400 students.
- Facilities Modifications: The FY 2022 budget for facilities modifications is $2.0 million, which represents a decrease of $2,000, or 0.1 percent, from the FY 2021 Approved Budget due to department realignments and funding reallocation for position conversions. The FY 2022 budget represents a decrease of $3.1 million from the FY 2021 Revised Budget due to carryforward and outstanding encumbered obligations.

Capital Outlay* ($ in millions)	
• Replacement and/or Additional Buses	$10.9
• Replacement and/or Additional Vehicles	1.1
• Computer, Software, and Equipment Leases	14.0
• Temporary Buildings	2.1
• Facilities Modifications	2.0
Total	**$30.2**

*Does not add due to rounding.

Other Funds $6.2 million

The FY 2022 Proposed Budget for Other Funds totals $6.2 million which is an increase of $1.7 million, or 37.7 percent, over the FY 2021 Approved Budget and an increase of $1.3 million, or 27.4 percent, over the FY 2021 Revised Budget. Expenditures in this category are primarily budgeted to purchase commercial property insurance and

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.

administer the School Board's self-insurance accounts for liability. The $1.7 million increase over the FY 2021 Approved Budget is due to an increase in funding for the Insurance Fund of $1.5 million to cover insurance, property loss and settlement related expenses and $0.1 million for the extension of the Affordable Care Act Patient Centered Outcomes Research Institute (PCORI) fee. As compared to the FY 2021 Revised Budget, the $1.3 million increase is due to an increase in funding of $1.5 million for the Insurance Fund offset by a decrease of $0.2 million to accommodate the relocation of classrooms at Ft. Belvoir Primary School and Ft. Belvoir Upper School.

Transfers $34.4 million

The FY 2022 budget for transfers to other School Board funds is $34.4 million, which represents a $0.3 million, or 0.9 percent, increase over the FY 2021 Approved Budget. In addition, the budget represents a decrease of $13.4 million, or 28.0 percent, from the FY 2021 Revised Budget. The net increase over the FY 2021 Approved Budget is due to a $0.1 million increase to the Grants and Self-Supporting Programs Fund and an increase of $0.2 million to the School Construction Fund. The FY 2021 Revised Budget includes one-time funding allocated at the FY 2020 Final Budget Review to the School Construction Fund to address the backlog of major maintenance, and to complete renovations for a STEM lab at Edison High School. In addition, the FY 2021 Revised Budget includes one-time funding of $9.6 million to the Food and Nutrition Services Fund to address revenue shortfalls due to the COVID-19 pandemic.

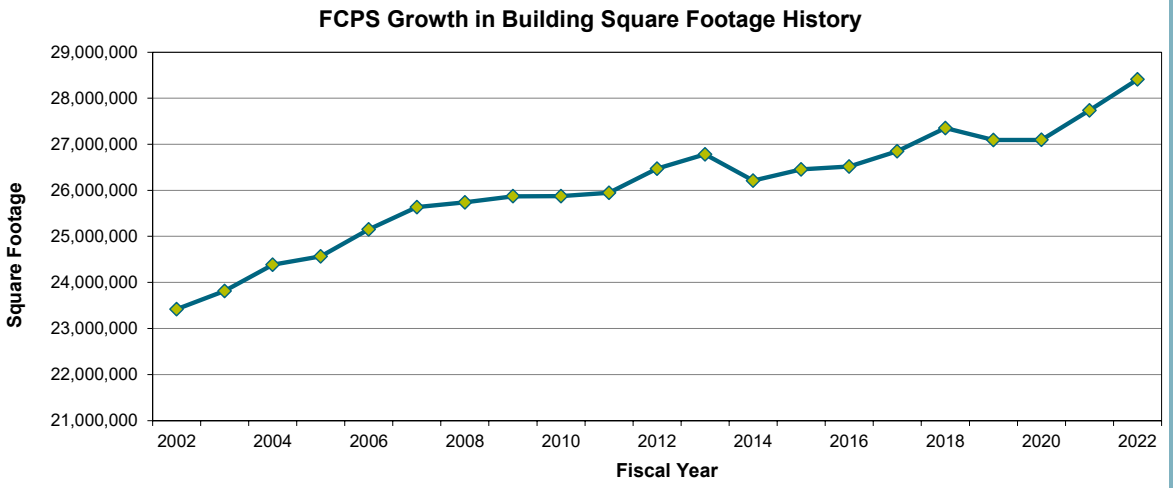
School Construction Fund

The FY 2022 budget for the School Construction Fund transfer is $9.5 million, which represents a $0.2 million, or 2.2 percent, increase over the FY 2021 Approved Budget. In addition, the budget represents a $3.6 million, or 27.7 percent, decrease from the FY 2021 Revised Budget. Transfers are made for the following categories:

- Equipment Transfer: Equipment funding for new construction, renewals, and additions is provided through a transfer from the School Operating Fund to the School Construction Fund to cover one-third of the cost to equip new school construction, school renovations, and school additions. School bond funding is used to address the balance of the equipment funding needs. The FY 2022 budget for the equipment transfer is $1.4 million, which represents a $0.2 million, or 16.9 percent, increase over the FY 2021 Approved and Revised Budgets. The increase in the equipment transfer is based on projects included in the Capital Improvement Program for Falls Church High School, Justice High School, Louise Archer Elementary School, Oak Hill Elementary School, Wakefield Forest Elementary School, and Washington Mill Elementary School.
- Turf Field Replacement Transfer: The FY 2022 budget for the turf field replacement transfer of $1.0 million is unchanged from the FY 2021 Approved and Revised Budgets. This transfer reflects the annual funding for the turf field replacement program.
- Facility Modifications: The FY 2022 budget for the facilities modifications transfer is $0.6 million and supports facility modifications to schools. The modifications include re-marking parking lots, installing electrical switches, replacing windows, and other minor improvements. The FY 2022 budget for the facilities modifications transfer is unchanged from the FY 2021 Approved Budget. In addition, the budget represents a $0.3 million, or 31.8 percent, decrease from the FY 2021 Revised Budget. The FY 2021 Revised Budget includes one-time funding provided as part of the FY 2020 Final Budget Review to support modifications for the phase 2 renovation of a STEM lab at Edison High School as part of the expansion of the Global STEM Challenges Program.

- Building Maintenance: The FY 2022 budget for the building maintenance transfer is $6.4 million, which represents no change from the FY 2021 Approved Budget. In addition, the budget represents a $3.6 million, or 35.5 percent, decrease from the FY 2021 Revised Budget. The FY 2021 Revised Budget includes one-time funding provided as part of the FY 2020 Final Budget Review of $3.6 million for major maintenance. 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.



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

Grants and Self-Supporting Programs Fund

The School Operating Fund transfer to the Grants Subfund is $12.7 million for FY 2022. This transfer provides local support to the PreK and Early Head Start program as well as the Cable Communications program. The transfer to these programs represents an increase of $0.1 million, or 0.9 percent, over the FY 2021 Approved and Revised Budgets to support the increased program requirements in the PreK and Early Head Start program.

The School Operating Fund transfer to the Summer School Subfund is $7.8 million and remains unchanged from the prior year. The $7.8 million transfer from the School Operating Fund includes $4.0 million to support the mandated Special Education Extended School Year 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, Bridges to Kindergarten, and the Curious Minds program.

Adult and Community Education Fund

The transfer to the Adult and Community Education (ACE) Fund is $1.0 million for FY 2022. This remains unchanged from the FY 2021 Approved Budget and represents a decrease of $0.2 million, or 18.9 percent, from the FY 2021 Revised Budget. This transfer supports the local grant match requirements for the Adult English for Speakers of Other Languages (ESOL) program, administrative costs, operating expenses, and rate changes for retirement and health. The decrease from the FY 2021 Revised Budget is due to a one-time transfer of $0.2 million recognized as part of the FY 2020 Final Budget Review to cover the FY 2020 shortfall in the ACE fund.

Debt Service

The FY 2022 Proposed Budget includes $3.5 million, which represents a decrease of $6,250, or 0.2 percent, from the FY 2021 Approved and Revised Budgets for the lease payment on the Gatehouse Administration Center. This transfer covers the principal and interest payments from the county's sale of Fairfax County Economic Development Authority (EDA) Facilities Revenue and Refunding Bonds Series 2014 A for the School Board Central Administration Building.

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

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

School Construction Fund Statement[1]

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved	FY 2021 Revised[2]	FY 2022 Proposed
BEGINNING BALANCE, July 1	**$ 30,754,380**	**$ 38,514,416**	**$ 22,382,558**	**$ -**	**$ 18,222,849**	**$ -**
RESERVES:						
Reserve For Turf Replacement	$ 1,489,621	$ 1,831,187	$ 2,303,673	$ 2,144,039	$ 1,783,394	$ 1,844,271
Total Reserve	**$ 1,489,621**	**$ 1,831,187**	**$ 2,303,673**	**$ 2,144,039**	**$ 1,783,394**	**$ 1,844,271**
REVENUE:						
General Obligation Bonds	$ 155,000,000	$ 180,000,000	$ 180,000,000	$ 180,000,000	$ 180,000,000	$ 180,000,000
Federal Revenue	870,539	-	-	-	-	-
City of Fairfax	15,000	294,984	79,888	-	-	-
TJHSST Tuition - Capital Costs	873,154	844,118	893,894	800,000	800,000	800,000
Miscellaneous Revenue	2,178,675	4,459,263	782,229	306,000	306,000	306,000
Turf Field Replacement Revenue	495,400	364,819	150,274	377,793	377,793	345,000
Total Revenue	**$ 159,432,767**	**$ 185,963,184**	**$ 181,906,285**	**$ 181,483,793**	**$ 181,483,793**	**$ 181,451,000**
AUTHORIZED BUT UNISSUED BONDS	**$ -**	**$ -**	**$ -**	**$ -**	**$ 321,926,933**	**$ -**
TRANSFERS IN:						
School Operating Fund:						
Building Maintenance	$ 10,000,000	$ 10,000,000	$ 10,000,000	$ 6,449,030	$ 10,000,000	$ 6,449,030
Classroom Equipment	1,951,233	562,988	263,278	1,215,360	1,215,360	1,421,113
Facility Modifications	600,000	600,000	1,443,000	600,000	880,000	600,000
Synthetic Turf Field Replacement	983,084	983,084	983,084	983,084	983,084	983,084
Infrastructure Sinking Reserve	-	-	-	-	-	-
County Capital Projects Funds:						
Miscellaneous County Projects	668,130	349,044	385,000	-	-	-
Synthetic Turf Field Replacement	1,777,290	611,173	1,853,250	-	-	-
Joint BOS/SB Infrastructure Sinking Reserve	13,100,000	15,600,000	13,100,000	13,100,000	13,100,000	13,100,000
Total Transfers In	**$ 29,079,737**	**$ 28,706,289**	**$ 28,027,612**	**$ 22,347,474**	**$ 26,178,444**	**$ 22,553,227**
Total Revenue and Transfers	**$ 188,512,504**	**$ 214,669,473**	**$ 209,933,897**	**$ 203,831,267**	**$ 529,589,170**	**$ 204,004,227**
Total Funds Available	**$ 220,756,505**	**$ 255,015,077**	**$ 234,620,127**	**$ 205,975,306**	**$ 549,595,414**	**$ 205,848,498**
EXPENDITURES AND COMMITMENTS:						
Expenditures	$ 180,410,901	$ 230,328,846	$ 214,613,884	$ 203,770,390	$ 225,824,210	$ 203,976,143
Additional Contractual Commitments	-	-	-	-	321,926,933	-
Total Disbursements	**$ 180,410,901**	**$ 230,328,846**	**$ 214,613,884**	**$ 203,770,390**	**$ 547,751,142**	**$ 203,976,143**
ENDING BALANCE, June 30	**$ 40,345,603**	**$ 24,686,231**	**$ 20,006,244**	**$ 2,204,916**	**$ 1,844,271**	**$ 1,872,355**
LESS:						
Reserve For Turf Replacement	$ 1,831,187	$ 2,303,673	$ 1,783,394	$ 2,204,916	$ 1,844,271	$ 1,872,355
AVAILABLE ENDING BALANCE, June 30	**$ 38,514,416**	**$ 22,382,558**	**$ 18,222,849**	**$ -**	**$ -**	**$ -**

[1]Does not add due to rounding.

[2]As presented to the School Board at the FY 2021 Midyear Budget Review on December 3, 2020.

School Construction Fund

All construction projects are budgeted in the School Construction Fund. This fund totals $204.0 million in FY 2022 and represents an increase of $0.2 million, or 0.1 percent, over the FY 2021 Approved Budget and a decrease of $343.8 million, or 62.8 percent, from the FY 2021 Revised Budget. The FY 2021 Revised Budget includes funding for projects in progress along with funding for new construction, facilities renovation, expansion, and improvement projects. Annual appropriations are made to cover the total value of multiyear contracts regardless of the year in which actual payments are made to contractors. Sources of funds primarily include bond proceeds, funding for infrastructure replacement and upgrades, along with School Operating Fund transfers, miscellaneous revenue, and county project transfers.

Capital Projects Fund

Five-Year CIP Requirement ($ in millions)	
• Projects with Approved Bonds (funded)	$335.6
• Projects without Approved Bonds (unfunded)	790.2
Total	**$1,125.8**

Each year the School Board, the school staff, and the community update the five-year school Capital Improvement Program (CIP) for incorporation into the overall county Capital Improvement Program.

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

Capital Improvement Program

Each year, the five-year school Capital Improvement Program (CIP) is updated for incorporation into the overall county CIP. The CIP assesses requirements for new facilities, renewals of existing facilities, infrastructure management, and other facility-related needs. The list of capital projects resulting from this assessment provides a clear statement of school facility requirements. The CIP includes new schools, renovations, and additions totaling $1.1 billion for FY 2022 to FY 2026. In addition, the CIP provides projections over the ten-year period from FY 2022 to FY 2031.

The plan for the first five years, from FY 2022 to FY 2026, outlines detailed student accommodations for specific schools or groups of schools. The plan for the second five years, from FY 2027 to FY 2031, 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. 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 2022	Projected FY 2023	Projected FY 2024	Projected FY 2025	Projected FY 2026	Projected FY 2027 - 2031
New Construction	$ 450.4	$ 36.4	$ 12.3	$ 13.5	$ 11.3	$ 5.9	$ 26.7	$ 344.3
Capacity Enhancement	99.6	26.2	39.5	20.6	1.3	-	-	12.0
Renovation Programs	1,893.8	489.3	172.0	206.7	179.3	198.7	203.1	444.7
Site Acquisition	47.4	-	2.5	2.5	5.0	12.5	12.5	12.5
Total Project Cost	**$ 2,491.2**	**$ 552.0**	**$ 226.2**	**$ 243.3**	**$ 196.9**	**$ 217.1**	**$ 242.3**	**$ 813.4**
Funded Project Cost	$ 908.7	$ 552.0	$ 186.9	$ 117.4	$ 31.3	$ -	$ -	$ 21.2
Unfunded Project Cost	$ 1,582.5	$ -	$ 39.3	$ 125.8	$ 165.6	$ 217.1	$ 242.3	$ 792.2

*Does not add due to rounding.

The CIP is the basis for determining the timing and size of proposed bond referenda. The primary source of funding for school construction projects is the sale of bonds authorized by the voters through referenda. Bonds are sold to meet annual cash flow requirements. Actual bond sales will be based on a review of cash needs prior to each sale and the condition of the bond market. The FY 2022 total budget for bond sales is $180.0 million.

The current bond sale allocation of $180.0 million from the Board of Supervisors for the capital budget is insufficient to meet the on-going capital needs of FCPS. When schools are constructed, each building is expected to have a renovation cycle of 20–25 years. However, with the limited 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 also delays needed capacity enhancements, which have led to overcrowding in schools and higher maintenance costs as equipment and materials are kept in service well beyond expected life cycles.

Capacity Enhancements

The school system faces major challenges because the location of student enrollment in relation to existing facilities does not always align. Consequently, as of June 2020, well over 736 trailer classrooms are being utilized to meet current student enrollment. In addition to temporary trailers, the CIP is channeling funds to interior architectural modifications for facility capacity enhancements. The capacity enhancement requirements provided for in the current CIP is $99.6 million. The CIP funding constraints led to the formation of the Infrastructure Financing Committee (IFC).

Infrastructure Financing Committee (IFC)

In FY 2013, the IFC was created as a joint County Board of Supervisors/School Board initiative to collaboratively identify opportunities to assist both the county and FCPS in achieving their capital improvement requirements. The overarching constraint of expanding debt financing is that the ratio of debt expenditures should be less than 10.0 percent of general fund disbursements, and in FY 2021 the ratio is 7.8 percent. The IFC issued its final report in February 2014 with recommendations, including the creation of a Schools' Capital Sinking Fund by transferring $13.1 million from the county to the School Construction Fund to finance infrastructure replacement and upgrades. Beginning in FY 2016, the county provides an annual transfer of $13.1 million to the School Construction Fund for capital replacement and upgrade requirements, freeing general obligation bond funding for large replacement or new capacity requirements. In FY 2019, there was a one-time increase of $2.5 million to the transfer to begin to address increased school capital needs.

Synthetic Turf Field Task Force

The Synthetic Turf Field Task Force, a joint county and FCPS initiative, developed recommendations in FY 2013 to fund the development, maintenance, and replacement of synthetic turf fields. The task force recommended additional funding for synthetic turf fields from both the county and FCPS to lessen the disparity between affluent and less affluent areas of the county. At both the FY 2013 and FY 2014 Final Budget Reviews, the School Board approved one-time funding of $1.5 million for the construction of additional synthetic turf fields at high schools, contingent upon a match in county funding, which was met.

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

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

Renovations Summary

Construction Projects FY 2022 - FY 2026 ($ in millions)	
Elementary School Renovations	
Hybla Valley	$33.5
Washington Mill	$30.0
Braddock	$35.6
Fox Mill	$29.6
Oak Hill	$33.2
Wakefield Forest	$30.7
Louise Archer	$29.4
Crossfield	$31.1
Mosby Woods	$37.9
Bonnie Brae	$35.7
Bren Mar Park	$31.6
Brookfield	$38.7
Lees Corner	$36.0
Armstrong	$31.0
Willow Springs	$38.4
Herndon	$42.2
Dranesville	$38.5
Cub Run	$36.5
Union Mill	$44.9
Centre Ridge	$43.5
Poplar Tree	$39.6
Waples Mill	$43.9
Middle School Renovations	
Hughes	$52.2
Cooper	$51.8
Frost	$59.0
Franklin	$71.4
High School Renovations	
Oakton	$112.2
Falls Church	$142.6
Centreville	$146.8

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

Major New Projects for FY 2021

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

The following chart shows a list of major projects to be funded in FY 2022.

FY 2022 Major Projects* ($ in millions)	
New Construction	
Fairfax/Oakton Area ES	$11.6
Renovation	
Falls Church HS	20.4
Frost MS	20.2
Oakton HS	18.8
Cooper MS	16.7
Braddock ES	16.6
Hybla Valley ES	15.6
Washington Mill ES	14.9
Fox Mill ES	13.8
Oak Hill ES	10.5
Wakefield Forest ES	6.2
Louise Archer ES	5.9
Capacity Enhancement	
Relocation of 1 Modular Addition	2.0
West Potomac HS Addition	15.9
Madison HS Addition	14.3
Justice HS Addition	7.3
Infrastructure Management	
Americans With Disabilities Act (ADA)	1.3
Asphalt Paving	0.8
Athletic Infrastructure	1.3
HVAC Replacement	3.6
Roof Replacement	3.6
Technology Upgrade	2.0
Security Enhancement	0.6
Equipment	
New, Renovations, and Additions	1.4
Building Maintenance	
Building Improvements	6.4
Other	
Synthetic Turf Field Replacement	1.3
Facility Modifications	0.6
Total	**$233.4**

*Does not add due to rounding

Impact on Operating Budget

FCPS' capital projects program has a direct impact on the operating budget, particularly in association 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.

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

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 14.5 new positions: a 1.0 principal, a 1.0 assistant principal, a 1.0 school counselor, a 1.0 librarian, a 0.5 advanced academics teacher, a 1.0 reading teacher, a 1.0 school-based technology specialist, a 0.5 technology support specialist, a 1.0 instructional assistant, 3.0 office personnel, and 3.5 custodians.

The School Operating Fund transfers one-third of classroom equipment funding for new and renovated schools to the School Construction Fund. Bond funds are used to fund the remaining two-thirds. The two-thirds/one-third assumption is based on estimates that approximately two-thirds of the equipment will have a useful life of 20 years and is therefore appropriate for bond funding. It is assumed that the remainder of the equipment has a shorter than 20-year useful life and, therefore, should be funded by the School Operating Fund. In FY 2022, $1.4 million is needed for one-third of the cost of school equipment and furnishings due to the timing of when projects are expected to be completed.

Cost of Opening a New School[1,2] Impact on School Operating Fund						
	Elementary School		Middle School		High School	
Types of Impacts	Positions	Cost	Positions	Cost	Positions	Cost
Personnel						
Principal	1.0	$210,651	1.0	$217,545	1.0	$236,858
Assistant Principal	1.0	164,661	2.0	340,636	2.0	355,298
Director of Student Services			1.0	179,186	1.0	179,186
School Counselor	1.0	116,779	2.0	250,144	6.0	750,432
Assessment Coach					1.0	149,137
Student Activities Director					1.0	185,854
After-School Specialist			1.0	115,479		
Certified Athletic Trainer					1.0	113,258
Librarian	1.0	128,377	1.0	128,377	2.0	256,754
Advanced Academics Resource Teacher	0.5	58,199				
Reading Teacher	1.0	116,398	1.0	116,398	1.0	116,398
Systems of Support Teacher					1.0	116,398
Other Teachers			0.5	58,199	1.5	174,597
College and Career Specialist					1.0	90,582
Safety and Security Specialist					1.0	105,176
Safety and Security Assistant			1.0	61,563	3.0	184,689
SBTS	1.0	141,136	1.0	141,136	1.0	141,136
TSSpec	0.5	71,822	1.0	143,644	1.5	215,466
Instructional Assistant	1.0	48,989				
Office Personnel	3.0	213,915	4.0	285,220	8.5	606,093
Operating Engineer			1.0	98,856	1.0	98,856
Custodian	3.5	216,622	5.5	340,406	14.5	897,434
Subtotal Personnel	**14.5**	**$1,487,549**	**23.0**	**$2,476,789**	**50.0**	**$4,973,602**
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		105,414		231,467		486,501
Water and Sewer		11,429		17,311		46,838
Refuse Collection		5,106		13,043		36,000
Telephones		16,728		25,182		47,193
Subtotal Operating Expenses		**$781,510**		**$1,149,382**		**$2,699,335**
Equipment Start-Up		**$450,000**		**$733,333**		**$1,468,333**
Total	**14.5**	**$2,719,059**	**23.0**	**$4,359,504**	**50.0**	**$9,141,269**

[1]Does not add due to rounding.

[2]Based on average enrollments and average salaries including benefits.

Accounting Basis

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

School Construction Fund ($ in millions)							
				Change		Change	
	FY 2021	FY 2021	FY 2022	Approved to Proposed		Revised to Proposed	
	Approved	Revised	Proposed	Amount	Percent	Amount	Percent
Budget	$ 203.8	$ 547.8	$ 204.0	$ 0.2	0.1%	$ (343.8)	-62.8%
Positions	94.3	94.3	95.3	1.0	1.1%	1.0	1.1%

Explanation of Significant Fund and Position Changes

The FY 2022 School Construction Fund totals $204.0 million, which represents a $0.2 million, or 0.1 percent, increase over the FY 2021 Approved Budget and a decrease of $343.8 million, or 62.8 percent, from the FY 2021 Revised Budget.

For FY 2022, the total funds available for this fund are $205.8 million. This represents a net decrease of $0.1 million, or 0.1 percent, from the FY 2021 Approved Budget. Total funds available for FY 2022 also represent a decrease of $343.7 million, or 62.5 percent, from the FY 2021 Revised Budget. For FY 2022, the reserve for turf replacement decreased by $0.3 million, or 14.0 percent, from the FY 2021 Approved Budget, and increased by $60,877, or 3.4 percent, over the FY 2021 Revised Budget. The reserve for turf replacement includes contributions from athletic booster clubs, as well as the School Operating Fund transfer to support the replacement of synthetic turf fields.

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

Total revenue for the School Construction Fund in the FY 2022 Proposed Budget is $181.5 million. This represents a decrease of $32,793 from the FY 2021 Approved and Revised Budgets based on projected receipts for turf field replacement revenue.

Total transfers of $22.6 million are included in the FY 2022 Proposed Budget. This represent an increase of $0.2 million, or 0.9 percent, over the FY 2021 Approved Budget and a $3.6 million, or 13.8 percent, decrease from the FY 2021 Revised Budget. The net increase over the FY 2021 Approved Budget is due to an increase in the transfer from the School Operating Fund for classroom equipment. The decrease from the FY 2021 Revised Budget is due to the one-time transfer of $3.6 million from the School Operating Fund for building maintenance and modifications for the phase 2 renovation of a STEM lab at Edison High School as part of the expansion of the Global STEM Challenges Program. The decrease is offset by a $0.2 million increase in the transfer for classroom equipment.

Total disbursements for this fund are $204.0 million for FY 2022 in the Proposed Budget. This represents a net increase of $0.2 million, or 0.1 percent, over the FY 2021 Approved Budget. In addition, the budget represents a net decrease of $343.8 million, or 62.8 percent, from the FY 2021 Revised Budget. The increase over the FY 2021 Approved Budget provides funding for classroom equipment based on projects included in the Capital Improvement Program for Falls Church High School, Justice High School, Louise Archer Elementary School, Oak Hill Elementary School, Wakefield Forest Elementary School, and Washington Mill Elementary School. The FY 2022 Proposed Budget includes funding for rate changes for retirement and health and an adjustment for employee turnover. The major change from the FY 2021 Revised Budget includes appropriation authority for multi-year projects in progress. Annual appropriations are made to cover the total value of multi-year contracts regardless of the year in which actual payments are made to contractors. In addition, the FY 2021 Revised Budget includes $3.6 million in building maintenance and $0.3 million to support modifications for the phase 2 renovation of a STEM lab at Edison High School as part of the expansion of the Global STEM Challenges Program.

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

The FY 2022 Proposed Budget includes 95.3 positions in the School Construction Fund which represents an increase of a 1.0 coordinator position over FY 2021 Approved and Revised Budgets. The position will be funded utilizing existing resources and responsibilities will include overall management of the operations of the assigned office within Office of Design and Construction Services, including planning, organization, supervision, and administration.

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

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
Total	**$3,297.7**

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 2021 level of debt service that is provided by the county in the FY 2021 Adopted Budget Bond Amortization Schedule.

Schools' principal	$137,098,700
Schools' interest	63,717,008
Total	$200,815,708

Bonds are approved by Fairfax County citizens and are sold to meet annual cash flow requirements. Bonds for school purposes continue to be sold at low market interest rates, reflecting the excellent financial condition of Fairfax County. The county holds a AAA rating from Moody's Investor Service (awarded 1975), a AAA rating from Standard and Poor's Global Ratings (awarded 1978), and a AAA rating from Fitch Ratings (awarded 1997). As of January 2020, Fairfax County is one of only 13 states, 48 counties, and 34 cities to hold a triple-A rating from all three services. Maintenance of the highest rating from the major rating agencies has resulted in significant flexibility for the county in managing financial resources generating cumulative savings of $911.79 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 6/30/2020	Interest Outstanding as of 6/30/2020	Principal Due FY 2021	Interest Due FY 2021	Total Payment Due FY 2021	Principal Outstanding as of 6/30/2021	Interest Outstanding as of 6/30/2021
Schools, G.O. Bonds								
2009E	$ 138,499,500	$ 92,333,000	$ 23,106,333	$ 9,233,300	$ 4,268,093	$ 13,501,393	$ 83,099,700	$ 18,838,240
2011A	123,515,000	6,230,000	249,200	6,230,000	249,200	6,479,200	-	-
2012A	140,470,000	77,268,500	16,925,172	7,025,000	2,458,640	9,483,640	70,243,500	14,466,532
2012B Refunding	117,590,900	77,748,000	9,254,995	20,939,000	3,887,400	24,826,400	56,809,000	5,367,595
2013A	127,800,000	19,170,000	1,437,750	6,390,000	798,750	7,188,750	12,780,000	639,000
2013B Refunding	73,610,700	43,258,600	3,829,194	12,015,200	1,309,970	13,325,170	31,243,400	2,519,224
2014A	140,903,800	98,632,600	28,286,374	7,045,200	4,015,756	11,060,956	91,587,400	24,270,618
2014A Refunding	33,410,600	6,240,200	594,334	1,556,000	249,803	1,805,803	4,684,200	344,531
2014B Refunding	33,410,600	102,331,900	17,378,173	6,955,400	4,810,190	11,765,590	95,376,500	12,567,983
2015A	141,302,900	105,977,900	32,253,407	7,065,000	4,415,741	11,480,741	98,912,900	27,837,666
2015B Refunding	39,081,200	39,081,200	9,646,943	-	1,726,771	1,726,771	39,081,200	7,920,172
2015C Refunding	90,437,700	32,964,400	3,506,630	12,336,800	1,339,800	13,676,600	20,627,600	2,166,830
2016A	134,727,800	107,767,800	38,845,127	6,740,000	4,394,578	11,134,578	101,027,800	34,450,549
2016A Refunding	81,134,300	81,134,300	24,336,487	-	3,259,196	3,259,196	81,134,300	21,077,291
2017A	136,980,000	116,430,000	43,006,800	6,850,000	5,170,950	12,020,950	109,580,000	37,835,850
2018A	135,159,500	121,639,500	48,112,150	6,760,000	5,270,880	12,030,880	114,879,500	42,841,270
2019A	156,200,000	148,390,000	67,829,850	7,810,000	6,521,350	14,331,350	140,580,000	61,308,500
2019B	135,159,500	27,749,800	10,160,183	173,500	972,888	1,146,388	27,576,300	9,187,295
2020A				6,800,000	6,355,000	13,155,000		
Schools, G.O Bond Total		**$ 1,304,347,700**	**$ 378,759,102**	**$ 131,924,400**	**$ 61,474,956**	**$ 193,399,356**	**$ 1,179,223,300**	**$ 323,639,146**
Schools Revenue Bonds								
EDA 2012A Laurel Hill[2]	$ 34,912,800	$ 10,469,900	$ 837,616	$ 3,489,300	$ 453,677	$ 3,942,977	$ 6,980,600	$ 383,939
EDA 2014A Refdg - Sch Adm. Bldg[3]	44,000,000	36,610,000	15,420,000	1,685,000	1,788,375	3,473,375	34,925,000	13,631,625
Schools Revenue Bond Total		**$ 47,079,900**	**$ 16,257,616**	**$ 5,174,300**	**$ 2,242,052**	**$ 7,416,352**	**$ 41,905,600**	**$ 14,015,564**
Total Schools Debt Service		**$ 1,351,427,600**	**$ 395,016,718**	**$ 137,098,700**	**$ 63,717,008**	**$ 200,815,708**	**$ 1,221,128,900**	**$ 337,654,710**

[1] Chart Source: FY 2021 County Adopted Budget, Volume 2: Capital Construction and Other Operating Funds.
[2] Principal and interest will be paid by Fund 20000, Consolidated County and Schools Debt Service Fund.
[3] Principal and interest will be paid from a transfer in from Fund S10000, Public School Operating, in connection with a capital lease.

Debt Level and Future Impact

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

The Fairfax County Board of Supervisors' policy on the county's debt management establishes guidelines to maintain its excellent bond ratings. The first guideline states that net debt as a percentage of estimated market value should always remain less than 3.0 percent. The county chart below shows that the county's FY 2021 percentage of 1.08 percent 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
2017	$2.9	$248.8	1.16%
2018	$2.9	$253.5	1.15%
2019	$2.9	$262.4	1.10%
2020 (est)	$2.9	$271.6	1.06%
2021 (est)	$3.0	$281.2	1.08%

1 The amount includes outstanding General Obligation Bonds and other tax supported debt obligations. Source: FY 2017 to FY 2019 Comprehensive Annual Financial Report and Fairfax County Department of Tax Administration; FY 2020 & FY 2021 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 expenditures to Combined General Fund disbursements of less than 10 percent. As seen in the county chart below of Debt Service Requirements as a Percentage of Combined General Fund, Fairfax County's percentage of 7.82 percent is within that guideline for FY 2021.

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

Fiscal Year Ending	Debt Service Requirements[1]	General Fund Disbursements[2]	Percentage
2017	$313.4	$4,005.8	7.82%
2018	$337.1	$4,112.6	8.20%
2019	$345.3	$4,300.5	8.03%
2020 (est)	$349.4	$4,553.3	7.67%
2021 (est)	$349.9	$4,471.9	7.82%

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 2017 to FY 2019 Comprehensive Annual Financial Report; FY 2020 and FY 2021 Fairfax County Department of Management and Budget.

2 Sources: FY 2017 to FY 2019 Comprehensive Annual Financial Report; FY 2020 and FY 2021 Fairfax County Department of Management and Budget.

The Fairfax County Board of Supervisors controls the degree to which FCPS can implement its Capital Improvement Program each year. Annually, the Board of Supervisors reviews cash requirements for capital project financing to determine the capacity to incur additional debt. Additional information about the FY 2021 Adopted County Budget can be found on the Fairfax County website.

In Virginia, school boards do not have taxing authority and are fiscally dependent on the local government.

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 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved	FY 2021 Revised[2]	FY 2022 Proposed
BEGINNING BALANCE, July 1[3]	**$ 16,896,056**	**$ 19,371,675**	**$ 17,916,914**	**$ 17,910,059**	**$ 6,569,746**	**$ -**
REVENUE:						
State Aid	$ 1,320,259	$ 1,390,484	$ 1,350,769	$ 1,492,819	$ 1,844,788	$ 1,448,727
Federal Aid	38,888,133	39,668,446	36,599,687	41,282,778	49,702,687	43,613,061
Food Sales	39,357,914	40,864,765	29,707,806	40,915,946	1,244,550	41,141,127
Other Revenue	750,854	296,228	312,208	176,277	376,277	170,359
Total Revenue	**$ 80,317,160**	**$ 82,219,924**	**$ 67,970,471**	**$ 83,867,820**	**$ 53,168,302**	**$ 86,373,274**
TRANSFERS IN:						
School Operating Fund	$ -	$ -	$ -	$ -	$ 9,648,031	$ -
Total Transfers In	**$ -**	**$ -**	**$ -**	**$ -**	**$ 9,648,031**	**$ -**
Total Revenue and Transfers	**$ 80,317,160**	**$ 82,219,924**	**$ 67,970,471**	**$ 83,867,820**	**$ 62,816,333**	**$ 86,373,274**
Total Funds Available	**$ 97,213,216**	**$ 101,591,599**	**$ 85,887,385**	**$ 101,777,879**	**$ 69,386,079**	**$ 86,373,274**
EXPENDITURES:	$ 77,784,423	$ 83,470,027	$ 79,852,360	$ 85,361,768	$ 69,386,079	$ 86,373,274
Food and Nutrition Services General Reserve	$ -	$ -	$ -	$ 16,416,111	$ -	$ -
Total Disbursements	**$ 77,784,423**	**$ 83,470,027**	**$ 79,852,360**	**$ 101,777,879**	**$ 69,386,079**	**$ 86,373,274**
Change in Inventory	$ 57,118	$ 204,658	$ (534,721)	$ -	$ -	$ -
ENDING BALANCE, June 30	**$ 19,371,675**	**$ 17,916,914**	**$ 6,569,746**	**$ -**	**$ -**	**$ -**

[1]Does not add due to rounding.
[2]As presented to the School Board at the FY 2021 Midyear Budget Review on December 3, 2020.
[3]Any unused portion of the allocated Food and Nutrition Services General Reserve carries forward.

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

Food and Nutrition Services Fund

Food and Nutrition Services (FNS) operates a year-round nationally recognized $86.4 million community nutrition program. The primary goal of FNS is to support students' health, wellness, and readiness to learn while embracing the school system and its stakeholders. FNS offers a variety of healthy food choices, strives to exceed established government regulations, and proudly serves more than 140,000 customers daily during a normal school year. In FY 2020 and FY 2021 the fund was affected by school closures related to the COVID-19 pandemic. While food services continued emergency meal distributions at grab and go sites, the standard student meal sales were no longer offered.

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

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

In addition, the Food and Nutrition Services Program during the COVID-19 pandemic:

- Offers Grab and Go meals during school closures due to the COVID-19 pandemic, serving than 7.0 million meals through December 2020.
- Publishes monthly menus on the Energy Zone lunch app, Nutrislice, with access to manufacturer labels, nutrient content and allergens
- Sponsors the Fresh Fruit and Vegetable Program at VDOE selected elementary schools which offers students a fresh fruit or vegetable afternoon snack

The Food and Nutrition Services Program during normal in-person school services:

- Offers breakfast in 190 schools and centers and promotes breakfast in the classroom to meet the needs of students as they arrive at school
- Provides snacks to School-Age Child Care (SACC) Programs
- Serves as advisors for dietetic internships for various universities and distance learning programs
- Partners with the school and community Partnership for a Healthier Fairfax, focused on reducing childhood obesity and wellness initiatives
- Participates in the US Department of Agriculture's (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
- Provides vending services to schools, centers, and school administration offices
- Collaborates with Real Food for Kids to implement salad bars at elementary schools
- Provides rotational outdoor barbeques for elementary schools, scheduled with school administration as a way to present an enhanced meal line service
- Offers daily outdoor barbeques at high schools, a unique meal line service provided in addition to the offerings currently in place
- Participates in the USDA Community Eligibility Provision (CEP), which provides no cost meals to all students at nineteen eligible schools

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

Central Distribution

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

Revenue

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 $0.40 for paying students, $3.18 for students eligible for reduced-priced meals, and $3.58 for students eligible for free meals. In addition, FCPS receives $0.37 per reimbursable meals 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.

FY 2022 Proposed Meal Prices	FY 2021	FY 2022
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* FY 2013 - FY 2022	Student Lunch	
Fiscal Year	ES	MS/HS
2022	$ 3.25	$ 3.50
2021	$ 3.25	$ 3.50
2020	$ 3.25	$ 3.50
2019	$ 3.25	$ 3.50
2018	$ 3.00	$ 3.25
2017	$ 3.00	$ 3.25
2016	$ 2.90	$ 3.00
2015	$ 2.90	$ 3.00
2014	$ 2.65	$ 2.75
2013	$ 2.65	$ 2.75

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

Prices

FCPS' breakfast and lunch prices will remain unchanged in FY 2022. The fund has absorbed major increases in the cost of food and employee compensation while continuing to offer breakfast and lunches at no cost to students eligible for reduced-price meals. A comparison of meal prices across WABE jurisdictions follows.

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

Source: 2021 Washington Area Boards of Education (WABE) Guide

Accounting Basis

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

Food and Nutrition Services Fund ($ in millions)							
				Change		Change	
	FY 2021 Approved	FY 2021 Revised	FY 2022 Proposed	Approved to Proposed Amount	Approved to Proposed Percent	Revised to Proposed Amount	Revised to Proposed Percent
Budget	$ 101.8	$ 69.4	$ 86.4	$ (15.4)	-15.1%	$ 17.0	24.5%
Positions	55.5	55.5	55.5	-	0.0%	-	0.0%

Explanation of Significant Fund and Position Changes

The FY 2022 Proposed Budget for the Food and Nutrition Services Fund is $86.4 million with 55.5 positions, which represents a decrease of $15.4 million, or 15.1 percent from the FY 2021 Approved Budget and an increase of $17.0 million, or 24.5 percent, over the FY 2021 Revised Budget.

Total revenue for this fund is $86.4 million. This represents a net increase of $2.5 million, or 3.0 percent, over the FY 2021 Approved Budget primarily due to projected increases in revenue of $2.3 million from federal aid and $0.2 million from food sales offset by decreases of $50,010 in state aid and grants, and other sources. In addition, the revenue budget represents an increase of $33.2 million, or 62.5 percent, over the FY 2021 Revised Budget. The USDA extended flexibility to allow free meals to continue to all children throughout the entire 2020-2021 school year. To reflect changes in meal service through emergency meal distributions, the FY 2021 Revised Budget includes a decrease in food sales which are mostly generated through student meal sales offset by an increase in federal state aid due to the impact of the COVID-19 pandemic and related school closures. The FY 2022 Proposed Budget assumes standard food sales will resume.

The FY 2022 Proposed Budget does not include a transfer from the School Operating Fund. This remains unchanged from the FY 2021 Approved Budget and a decrease of $9.6 million as compared to the FY 2021 Revised Budget. The FY 2021 Revised Budget includes a one-time transfer of $9.6 million to address the revenue shortfall resulting from the COVID-19 pandemic and to sustain the food and nutrition services program in FY 2021.

Total expenditures including all operational and administrative costs for this fund for FY 2022 are $86.4 million. This represents a net decrease of $15.4 million, or 15.1 percent, from the FY 2021 Approved Budget primarily due to a decrease in the general reserve of $16.4 million, partially offset by rate changes for retirement and health, an adjustment for employee turnover and an increase in food products. In addition, the budget represents a net increase of $17.0 million, or 24.5 percent, from the FY 2021 Revised Budget primarily due to increases in the food product costs, rate changes for retirement and health, and an adjustment for employee turnover. The FY 2022 Proposed Budget includes a total of 55.5 positions which remain unchanged from the FY 2021 Approved and Revised Budgets.

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

Adult and Community Education Fund Statement[1]

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved	FY 2021 Revised[2]	FY 2022 Proposed
BEGINNING BALANCE, July 1	**$ (553,238)**	**$ (86,484)**	**$ 9,139**	**$ -**	**$ (224,117)**	**$ -**
REVENUE:						
State Aid	$ 1,090,925	$ 1,069,871	$ 1,073,523	$ 913,767	$ 1,080,364	$ 1,080,364
Federal Aid	2,031,632	2,101,082	1,924,265	2,134,615	2,209,820	2,209,820
Tuition	5,190,050	5,041,836	3,658,285	4,033,603	4,033,603	4,033,603
Industry, Foundation, Other	129,442	125,412	103,759	102,771	102,771	102,771
Total Revenue	**$ 8,442,049**	**$ 8,338,201**	**$ 6,759,831**	**$ 7,184,756**	**$ 7,426,558**	**$ 7,426,558**
TRANSFERS IN:						
School Operating Fund	$ 844,593	$ 321,484	$ 975,000	$ 975,000	$ 1,201,537	$ 975,000
Total Transfers In	**$ 844,593**	**$ 321,484**	**$ 975,000**	**$ 975,000**	**$ 1,201,537**	**$ 975,000**
Total Revenue and Transfers	**$ 9,286,642**	**$ 8,659,685**	**$ 7,734,831**	**$ 8,159,756**	**$ 8,628,094**	**$ 8,401,558**
Total Funds Available	**$ 8,733,404**	**$ 8,573,201**	**$ 7,743,970**	**$ 8,159,756**	**$ 8,403,978**	**$ 8,401,558**
EXPENDITURES	**$ 8,819,888**	**$ 8,564,062**	**$ 7,968,086**	**$ 8,159,756**	**$ 8,403,978**	**$ 8,401,558**
ENDING BALANCE, June 30	**$ (86,484)**	**$ 9,139**	**$ (224,117)**	**$ -**	**$ -**	**$ -**
Less:						
Outstanding Encumbered Obligations	$ 1,027	$ 25,526	$ 50,465	$ -	$ -	$ -
AVAILABLE ENDING BALANCE	**$ (87,511)**	**$ (16,387)**	**$ (274,581)**	**$ -**	**$ -**	**$ -**

[1]Does not add due to rounding.

[2]As presented to the School Board at the FY 2021 Midyear Budget Review on December 3, 2020.

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

Adult and Community Education Fund

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

ACE offers a combination of face-to-face and virtual education opportunities with an emphasis on Adult English for Speakers of Other Languages (ESOL) classes; workforce and career development, apprenticeship, business and computer certifications; health and medical career certifications, and workplace training. ACE also offers the Driver Education 9-12 program, including Behind-the-Wheel training, and K-12 enrichment programs. In addition, ACE collaborates with regional organizations that promote workforce development and with the Fairfax County government to ensure that vital, popular, and targeted enrichment classes such as world languages, culinary arts, and personal improvement and lifelong learning are offered. Programs have projected revenue targets. Face-to-face classes are held in eight anchor sites and virtual classes are held on Google Meet and Blackboard Collaborate Ultra (BBCU).

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 2021	FY 2021	FY 2022	Approved to Proposed		Revised to Proposed	
	Approved	Revised	Proposed	Amount	Percent	Amount	Percent
Budget	$ 8.2	$ 8.4	$ 8.4	$ 0.2	3.0%	$ (0.0)	0.0%
Positions	32.8	32.9	32.9	0.1	0.3%	-	0.0%

Explanation of Significant Fund and Position Changes

The FY 2022 Proposed Budget for the Adult and Community Education (ACE) Fund is $8.4 million, which represents an increase of $0.2 million, or 3.0 percent, over the FY 2021 Approved Budget, and a decrease of $2,420, from the FY 2021 Revised Budget.

Total revenue for the ACE fund for the FY 2022 Proposed Budget is $7.4 million. This represents a net increase of $0.2 million, or 3.4 percent, over the FY 2021 Approved Budget and remains unchanged from the FY 2021 Revised Budget. The increase from the approved budget is due to the increased grant awards of $0.2 million in the State Lead Coordinating Agency (SLCA) grant; $32,376 in the Adult Education and Family Literacy Act (AEFLA) grant; $17,829 in the Corrections Education and Other Institutionalized Individuals (C&I) grant; $5,268 in the General Adult Education (GAE) grant which provides services for adult education local activities with corrections education and other institutionalized individuals; and $25,000 in the Integrated English Literacy and Civics Education (IELCE) grant which provides adult education and literacy services.

The FY 2022 transfer from the School Operating Fund of $1.0 million remains unchanged from the FY 2021 Approved Budget and reflects a decrease of $0.2 million, or 18.8 percent, from the FY 2021 Revised Budget. The decrease is due to a one-time transfer of $0.2 million, or 18.9 percent, recognized as part of the FY 2020 Final Budget Review to cover the FY 2020 shortfall. The transfer 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 FY 2022 Proposed Budget total $8.4 million.

The FY 2022 ACE Fund expenditure projection totals $8.4 million and reflects a $0.2 million, or 3.0 percent, net increase over the FY 2021 Approved Budget and a $2,420 net decrease from the FY 2021 Revised Budget. The FY 2022 Proposed Budget includes rate changes for retirement and health, and an adjustment for employee turnover. The increase over the approved budget also reflects additional grant awards of $0.2 million. In addition, total expenditures for FY 2022 include 32.9 positions, an increase of 0.1 positions as compared to the FY 2021 Approved Budget, and unchanged as compared to the FY 2021 Revised Budget. The increase is due to the addition of 0.1 business specialist positions for a total 0.9 business specialist positions at the Fairfax Adult High School, which is funded by the C&I grant.

Special Revenue Funds

Grants and Self-Supporting Programs Fund Statement[1]	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved	FY 2021 Revised[2]	FY 2022 Proposed
BEGINNING BALANCE, July 1						
Grants	$ 10,769,745	$ 15,065,981	$ 16,468,389	$ -	$ 16,655,014	$ -
Summer School	5,749,162	6,177,937	7,447,104	3,820,629	7,440,798	3,962,299
BEGINNING BALANCE, JULY 1	**$ 16,518,907**	**$ 21,243,918**	**$ 23,915,493**	**$ 3,820,629**	**$ 24,095,812**	**$ 3,962,299**
RECEIPTS:						
Grants						
State Aid	$ 10,293,837	$ 9,306,704	$ 8,756,532	$ 8,048,978	$ 9,170,038	$ 8,176,816
Federal Aid	42,514,422	40,097,090	36,780,036	37,639,878	58,734,575	37,587,315
Industry, Foundation, Other	1,250,060	1,187,016	603,016	-	787,699	-
Grants Reserve	-	-	-	6,000,000	6,000,000	6,000,000
Summer School						
State Aid	1,056,370	1,056,402	877,559	857,000	857,000	857,000
Tuition	2,503,788	2,682,716	2,804,827	3,308,550	3,308,550	3,193,050
Industry, Foundation, Other	79,053	114,585	114,022	40,000	40,000	40,000
Total Receipts	**$ 57,697,528**	**$ 54,444,513**	**$ 49,935,991**	**$ 55,894,406**	**$ 78,897,861**	**$ 55,854,181**
TRANSFERS IN:						
School Operating Fund (Grants)	$ 9,955,108	$ 10,452,863	$ 11,842,425	$ 12,614,847	$ 12,614,847	$ 12,339,398
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)	3,247,651	3,352,319	2,260,414	2,260,414	1,886,781	2,272,044
Total Transfers In	**$ 20,959,157**	**$ 21,561,580**	**$ 21,859,237**	**$ 22,631,659**	**$ 22,258,026**	**$ 22,367,840**
Total Funds Available	**$ 95,175,592**	**$ 97,250,012**	**$ 95,710,721**	**$ 82,346,695**	**$ 125,251,700**	**$ 82,184,321**
EXPENDITURES:						
Grants	$ 62,964,841	$ 62,993,583	$ 60,055,798	$ 60,564,117	$ 99,848,954	$ 60,375,573
Unallocated Grants	-	-	-	6,000,000	6,000,000	6,000,000
Summer School	10,966,833	10,340,935	11,559,111	12,500,074	15,440,447	12,384,574
Total Expenditures	**$ 73,931,674**	**$ 73,334,519**	**$ 71,614,908**	**$ 79,064,192**	**$ 121,289,401**	**$ 78,760,148**
RESERVES:						
Summer School Reserve	$ -	$ -	$ -	$ 3,282,503	$ 3,962,299	$ 3,424,173
Total Disbursements	**$ 73,931,674**	**$ 73,334,519**	**$ 71,614,908**	**$ 82,346,694**	**$ 125,251,700**	**$ 82,184,320**
ENDING BALANCE, JUNE 30	**$ 21,243,918**	**$ 23,915,493**	**$ 24,095,812**	**$ -**	**$ -**	**$ -**
Less:						
Outstanding Encumbered Obligations	1,849,427	265,484	851,758	-	-	-
Available Ending Balance	**$ 19,394,491**	**$ 23,650,009**	**$ 23,244,054**	**$ -**	**$ -**	**$ -**

[1] Does not add due to rounding.

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 2022 budget for this special revenue fund is $82.2 million and includes 531.7 positions. This represents a net decrease of $0.2 million, or 0.2 percent, from the FY 2021 Approved Budget. This is also a decrease of $43.1 million, or 34.4 percent, from the FY 2021 Revised Budget. This fund is projected to increase by 4.0 positions over the FY 2021 Approved Budget and 1.5 positions over the FY 2021 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 2022 Proposed Budget totals $66.4 million and 523.2 positions, which is a decrease of $0.2 million, or 0.3 percent, from the FY 2021 Approved Budget and a decrease of $39.5 million, or 37.3 percent, from the FY 2021 Revised Budget.

Since actual grant awards for FY 2022 are unknown at this time, program estimates are based on FY 2021 awards. Adjustments due to actual award notifications are typically made in the first quarter of the fiscal year. In the current economic environment, it is uncertain if grants will maintain level funding or be reduced or eliminated in future years.

Grants Subfund[1]
($ in millions)

	FY 2021 Approved		FY 2022 Proposed		Variance	
	Amount	Positions	Amount	Positions	Amount	Positions
Federally Funded						
Title I, Part A	$ 24.9	180.6	$ 25.0	184.4	$ 0.2	3.9
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.						
Title II, Part A	3.5	12.0	3.4	12.0	(0.1)	-
Provides funds to increase student academic achievement by improving and increasing the number of highly qualified teachers, principals, and assistant principals.						
Title III	4.0	13.0	4.2	13.0	0.2	-
Provides funds to ensure that English learners (EL) attain English proficiency and develop high levels of academic achievement in English.						
Title III, Immigrant and Youth	0.3	-	0.3	-	(0.0)	-
Provides funds to ensure that immigrant students attain English proficiency and develop high levels of academic achievement in English.						
Head Start[2]	2.0	-	2.0	-	-	-
Provides funds to promote school readiness for children from birth to age five from low-income families by enhancing their cognitive, social, and emotional development.						
Early Head Start[2]	1.2	-	1.2	-	-	-
Provides funds for intensive comprehensive child development and family support services to low-income infants, toddlers, pregnant women, and their families.						
Medicaid	2.9	14.5	3.0	14.5	0.1	-
Reimbursement for health-related services provide by Fairfax County Public Schools to children enrolled in the Medicaid program.						
Stop School Violence	0.2	1.0	0.0	-	(0.2)	(1.0)
Provides funds to develop and implement an interactive online video training program designed to teach students, staff, and community stakeholders how to recognize, respond to, and report behaviors that may be indicative of potential acts violence.						
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	0.3	1.5	0.1	0.7	(0.2)	(0.8)
These grants include Interpreter Training, DODEA STEAM III, and McKinney Vento.						
State Funded						
State Technology Plan	5.1	-	5.1	-	-	-
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	2.3	16.0	2.5	16.0	0.1	-
Provides funds for full-day educational services to school-aged students who are residing at the detention center.						
Jail Program	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 < $200,000	0.2	3.2	0.3	3.2	0.0	-
These grants include Individual Student Alternative Education Plan (ISAEP), Jobs for VA Graduates, and Transition Suport Resource Center.						
Privately Funded/Self-Supporting						
Cable Communications	2.3	23.0	1.9	23.0	(0.4)	-
Provides funds from cable franchise operating fees to support the Fairfax County Public Schools Learning Channels.						
Locally Funded						
PreK	10.7	200.0	10.8	202.0	0.1	2.0
Provides funds for a full-day program that primarily serves income-eligible children who are four years old by September 30.						
PreK/VPI[2]	9.0	-	9.0	-	-	-
Provides funds for a quality preschool program that serves at-risk four-year-olds unserved by the federal Head Start program.						
Head Start	1.2	34.0	1.2	34.0	-	-
Local portion of Federal Head Start Program.						
Early Head Start	0.3	18.0	0.3	18.0	-	-
Local portion of Federal Early Head Start Program.						
Cable Communications	0.4	-	0.4	-	-	-
Local portion of Cable Communications program.						
Grant Reserve	6.0	-	6.0	-	-	-
Less: WPFO	(12.2)	-	(12.2)	-	-	-
Subfund Total	**$ 66.6**	**519.2**	**$ 66.4**	**523.2**	**$ (0.2)**	**4.0**

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

Summer School Subfund

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

The FY 2022 Proposed Budget for Summer School and SOL Remediation Subfund is $15.8 million and includes 8.5 positions. This reflects an increase of $26,170, or 0.2 percent, over the FY 2021 Approved Budget and is a decrease of $3.6 million, or 18.5 percent, from the FY 2021 Revised Budget. The decrease from the revised budget is primarily due to unspent funds from the prior year that are carried over to the next fiscal year. Summer School programs include:

- Special Education Extended School Year program: The FY 2022 budget for the Special Education Extended School Year program is $4.0 million. This program provides the services defined by an IEP team, which has determined that the benefits a child gained during the school year will be significantly jeopardized if the student does not receive services during an extended break.
- Transportation: The FY 2022 budget for transportation is $2.8 million. Buses transport students from select FCPS high schools to designated Summer School program sites.
- High School Summer programs: The FY 2022 budget for High School Summer programs is $2.9 million. These programs include the Credit Recovery Academy (CRA), Online Campus, and self-directed Economics and Personal Finance.
- Summer Learning programs: The FY 2022 budget for Summer Learning programs is $4.8 million. These programs include the Institute for 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.
- Bridges to Kindergarten: The FY 2022 budget for Bridges to Kindergarten is $0.6 million. This program is designed to support students who have not had formal preschool before starting kindergarten.
- Curious Minds summer program: The FY 2022 budget for the Curious Minds summer program is $0.2 million. This program gives selected elementary school developing learners without a summer learning opportunity access to a summer program that embeds inquiry, investigation, and reflection into literacy and math units while developing Portrait of a Graduate attributes.
- Thomas Jefferson Summer School program: The FY 2022 budget for the Thomas Jefferson Summer School program is $0.5 million. This program gives students the opportunity to pursue their passion for science and engineering.

Grant Types

Competitive
Funding is based on the merits of the application, and recipients are not pre-determined.

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

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)

	FY 2021 Approved	FY 2021 Revised	FY 2022 Proposed	Change Approved to Proposed Amount	Change Approved to Proposed Percent	Change Revised to Proposed Amount	Change Revised to Proposed Percent
Budget	$ 82.3	$ 125.3	$ 82.2	$ (0.2)	-0.2%	$ (43.1)	-34.4%
Positions	527.7	530.3	531.7	4.0	0.8%	1.5	0.3%

Explanation of Significant Fund and Position Changes

The FY 2022 Proposed Budget for the Grants and Self-Supporting Programs fund is $82.2 million, which represents a decrease of $0.2 million, or 0.2 percent, from the FY 2021 Approved Budget and a decrease of $43.1 million, or 34.4 percent, from the FY 2021 Revised Budget.

Total revenue for the Grants and Self-Supporting Programs fund is $55.9 million. This represents a decrease of $40,225, or 0.1 percent from the FY 2021 Approved Budget, and a decrease of $23.0 million, or 29.2 percent from the FY 2021 Revised Budget. The FY 2021 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 2021 Revised Budget as well as new and revised grant awards recognized at the FY 2021 Midyear Budget Review.

The FY 2022 transfer from the School Operating Fund totals $22.4 million. This represents a decrease of $0.3 million, or 1.2 percent from the FY 2021 Approved Budget, and an increase of $0.1 million, or 0.5 percent from the FY 2021 Revised budget. The decrease from the approved is due to a decrease in the Cox Communication Cable grant that supports the production of cable Channels 21, 25, and 99. The increase from the revised budget is due to the increase in support for the PreK and Early Head Start program.

The FY 2022 Grants and Self-Supporting expenditure projection totals $82.2 million. This represents a decrease of $0.2 million, or 0.2 percent, from the FY 2021 Approved Budget, and a decrease of $43.1 million, or 34.4 percent from the FY 2021 Revised Budget. The decrease from the approved budget is due to a decrease in the Grants Subfund of $0.2 million offset by an increase of $26,170 in the Summer School and SOL Remediation Subfund. The Grants Subfund decreased by $0.2 million due to the net increase of $0.7 million in funding for Medicaid, Title I, Title III, Juvenile Detention Center, PreK and Early Head Start, ISAEP, Transition Support Resource Center, and the Special Education Jail Program offset by a decrease in the DoDEA, Cable Communications, Title II, Stop the Violence, and Title III Immigrant and Youth grants. The FY 2021 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 2021 Revised Budget as well as new and revised grant awards recognized at the FY 2021 Midyear Budget Review. The FY 2022 Proposed Budget includes rate changes for retirement and health and an adjustment for employee turnover. In addition, the budget also includes funding for the final-year investment of a three-year implementation plan to bring the salaries of instructional assistants to 50 percent of the bachelor's teacher salary scale.

The FY 2022 Proposed Budget also includes an increase of 4.0 positions from the FY 2021 Approved Budget, which is due primarily to the increase of 3.9 Title I positions, 2.0 PreK and Early Head Start program, and 0.2 McKinney Vento position related to FY 2021 award increases offset by a decrease of a 1.0 position in the DoDEA STEAM III grant and a 1.0 position in the Stop the Violence grant.

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 and School Health and Flexible Benefits funds.

School Insurance Fund Statement[1]

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved	FY 2021 Revised[2]	FY 2022 Proposed
BEGINNING BALANCE, July 1	**$ 54,179,645**	**$ 51,146,614**	**$ 50,659,388**	**$ 47,683,963**	**$ 49,824,288**	**$ 48,319,083**
REVENUE:						
Workers' Compensation						
School Operating Fund	$ 8,238,928	$ 9,238,928	$ 10,461,829	$ 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	4,468,127	4,468,127	4,468,127	6,008,127
Insurance Proceeds	166,019	149,968	273,607	200,000	200,000	200,000
Total Revenue	**$ 13,197,358**	**$ 14,181,307**	**$ 15,527,847**	**$ 15,731,339**	**$ 15,731,339**	**$ 17,271,339**
Total Funds Available	**$ 67,377,003**	**$ 65,327,922**	**$ 66,187,234**	**$ 63,415,302**	**$ 65,555,627**	**$ 65,590,422**
EXPENDITURES:						
Workers' Compensation						
Administration	$ 432,443	$ 574,217	$ 526,789	$ 679,794	$ 679,794	$ 707,436
Claims Paid	9,009,168	8,286,981	8,341,699	9,170,000	9,170,000	9,170,000
Claims Management	1,152,317	1,083,733	928,014	1,205,000	1,205,000	1,205,000
Other Insurance	5,636,460	4,723,603	6,566,444	6,181,525	6,181,750	6,362,030
Allocated Reserve	-	-	-	1,462,233	1,905,899	1,732,772
Subtotal Expenditures	**$ 16,230,388**	**$ 14,668,534**	**$ 16,362,946**	**$ 18,698,552**	**$ 19,142,443**	**$ 19,177,238**
Net Change in Accrued Liability						
Workers' Compensation	$ (1,194,840)	$ 1,045,791	$ 2,222,901	$ -	$ -	$ -
Other Insurance	(645,463)	(126,753)	(526,467)	-	-	-
Subtotal Net Change in Accrued Liability	**$ (1,840,303)**	**$ 919,038**	**$ 1,696,434**	**$ -**	**$ -**	**$ -**
ENDING BALANCE, June 30	**$ 51,146,614**	**$ 50,659,388**	**$ 49,824,288**	**$ 44,716,750**	**$ 46,413,184**	**$ 46,413,184**
Less:						
Outstanding Encumbered Obligations	$ -	$ 212,843	$ 225	$ -	$ -	$ -
Available Ending Balance	**$ 51,146,614**	**$ 50,446,545**	**$ 49,824,063**	**$ 44,716,750**	**$ 46,413,184**	**$ 46,413,184**
Less Restricted Reserves:						
Workers' Comp. Accrued Liability	$ 37,291,893	$ 38,337,684	$ 40,560,585	$ 38,337,684	$ 40,560,585	$ 40,560,585
Other Insurance Accrued Liability	6,505,819	6,252,313	5,852,599	6,379,066	5,852,599	5,852,599
Reserve for Catastrophic Occurrences	7,348,902	5,856,548	3,410,879	-	-	-
Total Reserves	**$ 51,146,614**	**$ 50,446,545**	**$ 49,824,063**	**$ 44,716,750**	**$ 46,413,184**	**$ 46,413,184**
Total Reserves	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

[1]Does not add due to rounding.

[2]As presented to the School Board at the FY 2021 Midyear Review on December 3, 2020.

School Insurance Fund

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

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

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

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

The Office of Benefit Services in the Department of Human Resources administers the workers' compensation program in conjunction with an independent claims service company. Effective January 1, 2021, FCPS' workers' compensation program transitioned to a new independent claims service company, Sedgwick, which following a competitive selection process, was selected for their expertise in program management, improved management/employee communications and updated technologies. The Risk Management section in the Department of Financial Services self-administers all insurance programs other than workers' compensation. The School Insurance Fund includes a total of 9.3 positions, of which 5.3 positions support the Workers' Compensation program, and 4.0 positions support the Risk Management program (e.g., commercial property and liability insurance, surety bonds, and fiduciary insurance).

Accounting Basis

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

School Insurance Fund*
($ in millions)

	FY 2021 Approved	FY 2021 Revised	FY 2022 Proposed	Change Approved to Proposed Amount	Change Approved to Proposed Percent	Change Revised to Proposed Amount	Change Revised to Proposed Percent
Budget	$ 18.7	$ 19.1	$ 19.2	$ 0.5	2.6%	$ 0.0	0.2%
Positions	9.3	9.3	9.3	-	0.0%	-	0.0%

*Does not add due to rounding.

Explanation of Significant Fund and Position Changes

The FY 2022 Proposed Budget for the School Insurance Fund is $19.2 million, which represents a $0.5 million, or 2.6 percent, increase over the FY 2021 Approved Budget. In addition, it represents an increase of $34,795, or 0.2 percent, over the FY 2021 Revised Budget.

The FY 2022 beginning balance totals $48.3 million. This represents an increase of $0.6 million, or 1.3 percent, over the FY 2021 Approved Budget. In addition, the beginning balance represents a $1.5 million, or 3.0 percent, decrease from the FY 2021 Revised Budget. As compared to the FY 2021 Approved Budget, the change is due to a decrease in the allocated reserve offset by an increase in accrued liabilities based on the actuarial estimate of outstanding liabilities as of June 30, 2020, which results in an increase in funds required to be reserved and carried forward to begin FY 2022.

School Insurance Fund revenue comes from the School Operating Fund, the Food and Nutrition Services Fund, and third-party reimbursements and restitution payments. Projected revenue totals $17.3 million. This is an increase of $1.5 million, or 9.8 percent, over the FY 2022 Approved and Revised Budgets. Additional funding is required to cover insurance, losses and settlement related expenses under the Other Insurance program and to provide an allocated reserve for contingencies.

Projected expenditures, excluding the allocated total reserve are $17.4 million. This is an increase of $0.2 million, or 1.2 percent, over the FY 2021 Approved and Revised Budgets due to an increase in projected Other Insurance expenses. The FY 2022 Proposed Budget includes funding for rate changes for retirement and health and an adjustment for employee turnover. The total number of positions supporting the School Insurance Fund remains unchanged at 9.3 positions.

School Health and Flexible Benefits Fund Statement[1]

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved	FY 2021 Revised[2]	FY 2022 Proposed
BEGINNING BALANCE, July 1	**$ 54,658,784**	**$ 72,814,402**	**$ 75,628,523**	**$ 72,832,661**	**$ 101,685,897**	**$ 100,109,571**
REVENUE:						
Employer Contributions	$ 243,071,424	$ 252,437,978	$ 259,658,515	$ 265,739,576	$ 266,937,431	$ 274,672,620
Employee Contributions	72,325,648	74,838,422	77,070,674	78,785,977	79,214,592	81,475,533
Retiree/Other Contributions	54,480,306	53,038,250	56,241,673	58,155,316	59,083,865	62,409,181
Interest Income	749,233	1,340,783	1,205,990	1,300,000	500,000	500,000
Rebates and Subsidies	26,562,820	27,076,064	37,408,461	33,358,962	36,523,767	38,604,281
Subtotal	**$ 397,189,431**	**$ 408,731,496**	**$ 431,585,313**	**$ 437,339,831**	**$ 442,259,654**	**$ 457,661,615**
Flexible Spending Accounts (FSA) Withholdings	$ 10,320,797	$ 10,954,681	$ 11,619,461	$ 11,502,283	$ 10,166,924	$ 10,166,924
Total Revenue	**$ 407,510,229**	**$ 419,686,177**	**$ 443,204,774**	**$ 448,842,114**	**$ 452,426,578**	**$ 467,828,539**
Total Funds Available	**$ 462,169,013**	**$ 492,500,579**	**$ 518,833,297**	**$ 521,674,775**	**$ 554,112,475**	**$ 567,938,109**
EXPENDITURES/PAYMENTS:						
Health Benefits Paid	$ 302,596,165	$ 319,811,570	$ 322,441,187	$ 345,706,208	$ 352,219,157	$ 365,132,988
Premiums Paid	63,368,443	71,576,792	72,903,046	76,161,011	75,112,713	77,966,982
Claims Incurred but not Reported (IBNR)	19,520,000	19,849,000	16,275,000	20,881,176	16,806,120	17,369,107
IBNR Prior Year Credit	(19,655,000)	(19,520,000)	(19,849,000)	(20,350,056)	(16,275,000)	(16,806,120)
Health Administrative Expenses	13,564,382	13,396,196	14,656,476	16,844,461	15,982,123	15,025,982
Subtotal	**$ 379,393,990**	**$ 405,113,558**	**$ 406,426,709**	**$ 439,242,800**	**$ 443,845,113**	**$ 458,688,939**
Flexible Spending Accounts Reimbursement	$ 9,792,812	$ 11,567,729	$ 10,528,930	$ 11,309,821	$ 9,985,349	$ 9,985,349
FSA Administrative Expenses	167,809	190,769	191,762	191,149	172,443	172,443
Subtotal	**$ 9,960,621**	**$ 11,758,498**	**$ 10,720,691**	**$ 11,500,970**	**$ 10,157,792**	**$ 10,157,792**
Total Expenditures/Payments	**$ 389,354,611**	**$ 416,872,056**	**$ 417,147,400**	**$ 450,743,770**	**$ 454,002,905**	**$ 468,846,731**
ENDING BALANCE, June 30	**$ 72,814,402**	**$ 75,628,523**	**$ 101,685,897**	**$ 70,931,005**	**$ 100,109,571**	**$ 99,091,378**
Less:						
Outstanding Encumbered Obligations	$ 2,692	$ 2,730	$ 4,187	$ -	$ -	$ -
Premium Stabilization Reserve	72,811,710	75,625,794	101,681,710	70,931,005	100,109,571	99,091,378
AVAILABLE ENDING BALANCE, June 30	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

[1] Does not add due to rounding.
[2] As presented to the School Board at the FY 2021 Midyear Review on December 3, 2020.

School Health and Flexible Benefits Fund

The School Health and Flexible Benefits Fund provides for the funding and administration of medical, pharmacy, vision, and dental care benefits for over 60,000 covered lives (employees, retirees, and their dependents). In addition, the fund provides for the payment of employee funded health care and dependent care expenses for employees enrolled in the flexible spending account program.

FCPS offers three medical plans to eligible employees and retirees not yet eligible for Medicare: Aetna/Innovation Health, CareFirst Blue Choice Advantage, and Kaiser Permanente HMO (Health Maintenance Organization). 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.

The current medical and dental contracts were implemented following a competitive bid process in FY 2014. The Aetna contract was modified for the 2018 plan year to replace the traditional Aetna plan previously offered to Medicare eligible retirees with the Aetna Medicare Advantage PPO plan. The plan provides Medicare eligible retirees

The School Health and Flexible Benefits Fund provides for the funding and administration of medical, pharmacy, vision and dental care benefits for over 60,000 covered lives.

Like most large employers, FCPS self-insures the majority of its medical and dental benefit expenses as an additional method of managing costs.

with enhanced benefits for lower premiums. During FY 2017, a one-time opportunity was afforded to eligible retirees to permit enrollment in the FCPS dental plans if they missed the opportunity in prior years.

The Flexible Spending Account (FSA) programs 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. Effective January 1, 2019, a contract was awarded to Optum for FSA plan administration services, which resulted in an 11 percent reduction in administrative fees. Additionally, a debit card was introduced to provide additional payment mechanisms for FSA participants. Optum also provides premium billing services for direct bill retirees and COBRA participants.

FCPS contributes 85 percent of the established medical plan premium for employees enrolled in individual coverage and 75 percent of the established premium for employees enrolled in mini-family (i.e., Employee + 1) or family coverage. FCPS contributes 70 percent of the established dental plan premium for employees enrolled in a dental plan. Eligible retirees receive a medical plan subsidy; the amount of the subsidy and calculation method varies depending on the member's retirement system. Employees pay 100 percent of their contributions to the FSA programs.

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

In 2016, FCPS issued a Request for Proposal (RFP) for administration of pharmacy benefits for the two self-insured plans (Aetna/Innovation Health and CareFirst BlueChoice Advantage). Effective January 1, 2017, pharmacy benefits administration transitioned from Express Scripts, Inc. to CVS Caremark (for active employees and pre-Medicare retirees) and to SilverScript (for Medicare eligible retirees). The new pharmacy contract continues to produce significant savings/cost avoidance and provides savings opportunities and increased convenience options for employees and retirees. For FY 2021, FCPS successfully negotiated higher rebate guarantees resulting in additional cost avoidance for the 2021 plan year.

The Affordable Care Act (ACA), passed in 2010, continues to impact FCPS health benefits plan design and fund expenditures. Changes to plan benefits and eligibility provisions have been phased in since 2011 to comply with the Act. In FY 2015, the Employer Shared Responsibility provision went into effect, requiring FCPS to offer coverage to all employees who meet the ACA definition of 'full-time' employee. Additionally, the plans lost 'grandfathered' status in January 2015, resulting in coverage of mandated preventive care benefits and certain medications at no cost to participants. FCPS is also required to pay mandatory fees for the Patient Centered Outcomes Research Institute (PCORI). PCORI was authorized by the U.S. Congress to provide evidence-based research that is intended to help people make informed health care decisions. The ACA also requires certain plans to pay a Health Insurer

Industry Fee, which is one of several fees intended to help fund implementation of the Affordable Care Act (ACA). The fee was suspended for the 2017 and 2019 calendar years, reinstated for the 2020 plan year, and later repealed for plan year 2021 and beyond.

In order to maximize savings to the retiree health plan and take advantage of increased pharmacy rebates that are available to Medicare D plans through the ACA, FCPS implemented a Medicare Part D Employer Group Waiver Plan (EGWP) in FY 2014. This program provides the fund with additional long-term savings for Medicare eligible retiree pharmacy claims.

During FY 2016, FCPS convened a Health Plan Task Force to review plan offerings and make recommendations for changes. The task force, which was comprised of representatives from employee/retiree organizations and councils and a citizen representative, made several key recommendations that continue to be evaluated for implementation in future years.

One key recommendation was an increased focus on wellness and disease management programs and in response, FCPS has expanded its wellness programs the last few years. In January 2017, additional programs were implemented through the FCPS health plan vendors to provide incentives for employees to participate in confidential health assessments. These assessments help employees monitor progress on their health spectrum from year to year and identify employees with health risks who would benefit from participation in disease management or health coaching programs to facilitate increased health education and awareness. Since 2017, over 10,400 health assessments have been administered across all FCPS plans.

FCPS continues to partner with health insurance providers to develop proactive wellness initiatives to increase employee awareness and engagement in maintaining good health, promote continued preventive care screenings and 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.

In plan year 2016, FCPS launched a pilot program with the Aetna/Innovation Health plan to provide increased focus on healthy pregnancies, with the goal of improving outcomes, increasing employee awareness, and decreasing costs associated with pre-term labor. In FY 2019, new diabetes management initiatives were introduced to provide covered participants additional resources and tools to manage their condition. FCPS also continues to collaborate with health insurance vendors to educate employees and implement new options for accessing cost effective, quality care (such as Urgent Care and telemedicine benefits) in order to meet the after-hours care needs of today's busy families.

FCPS continues to implement cost-saving measures to minimize increases to both the system and participants. FCPS benchmarks the benefit and copayment levels to ensure market relevance and competitiveness. Benefits provided under the FCPS health plans were re-aligned as of January 1, 2016, and first dollar deductibles were introduced to the self-insured medical plans. All medical plans experienced changes to copays/coinsurance levels, out-of-pocket maximums, and emergency room/hospital admission copays. Pharmacy copays were increased effective January 1, 2020 in response to rising pharmacy costs and comparative benchmark data.

A proactive wellness approach implemented by FCPS focuses on employees maintaining good health rather than treating symptoms and illnesses after they occur.

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

To ensure the plan covers only eligible dependents, FCPS continues to require documentation to support dependent(s) eligibility for coverage under the Plan. Retiree health eligibility criteria were modified for employees hired on or after January 1, 2019 to require longer tenure in order to retain health/dental benefits upon retirement. Additionally, eligible Medicare retirees enrolled in the FCPS plan now have increased flexibility to explore other coverage options by allowing them to drop FCPS coverage and provide one re-entry right to the plan.

Accounting Basis

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

**Health and Flexible Benefits Fund*
($ in millions)**

	FY 2021 Approved	FY 2021 Revised	FY 2022 Proposed	Change Approved to Proposed Amount	Change Approved to Proposed Percent	Change Revised to Proposed Amount	Change Revised to Proposed Percent
Budget	$ 521.7	$ 554.1	$ 567.9	$ 46.3	8.9%	$ 13.8	2.5%
Positions	30.0	30.0	32.0	2.0	6.7%	2.0	6.7%

*Does not add due to rounding.

Explanation of Significant Fund and Position Changes

The FY 2022 Proposed Budget for the School Health and Flexible Benefits Fund is $567.9 million, which is a $46.3 million, or 8.9 percent, increase over the FY 2021 Approved Budget. In addition, the budget is a $13.8 million, or 2.5 percent, increase over the FY 2021 Revised Budget.

The projected FY 2022 beginning balance is $100.1 million, which is an increase of $27.3 million, or 37.5 percent, over the FY 2021 Approved Budget due to the higher FY 2020 ending balance as a result of claims suppression during the pandemic and the net impact of projected revenue and expenditures for FY 2021. In addition, the FY 2022 beginning balance represents a decrease of $1.6 million, or 1.6 percent, from the FY 2021 Revised Budget.

Revenue for the School Health and Flexible Benefits Fund is generated through employer, employee, and retiree contributions; interest income; rebates and subsidies; and FSA withholdings. Total revenue for this fund is $467.8 million. This represents an increase of $19.0 million, or 4.2 percent, over the FY 2021 Approved Budget and an increase of $15.4 million, or 3.4 percent, over the FY 2021 Revised Budget. This is a result of an increase in contribution rates for both 2021 and 2022 and an increase in rebates offset by a decrease in Flexible Spending Accounts (FSA) and lower interest income from the FY 2021 Approved Budget. Health plan premium rate changes are made on a calendar year basis and take effect on January 1 each plan year.

Expenditures and payments for FY 2022 are $468.8 million, which is an increase of $18.1 million, or 4.0 percent, over the FY 2021 Approved Budget. Expenditures and payments include health benefits paid, premiums paid, the net change in claims incurred but not reported (IBNR), health and FSA administrative expenditures, and FSA reimbursements. The primary driver of the increase from the FY 2021 Approved Budget is higher projected claims for the self-insured plans of $19.4 million and higher premiums paid of $1.8 million. The projections for the FY 2022 Proposed Budget are based on FCPS' pre-COVID claim payment trends. Administrative expenses

are projected to be $1.8 million lower than FY 2021 Approved Budget primarily due to the elimination of the $2.0 million Health Insurer Industry Fee. The FY 2021 Revised Budget for self-insured claims was also adjusted higher to reflect FCPS' pre-COVID claims payment trends for the remainder of the year. Therefore, FY 2022 expenditures are projected to increase over the FY 2021 Revised Budget by $14.8 million, or 3.3 percent. Administrative expenditures also reflect funding for rate changes for retirement and health and an adjustment for employee turnover. There are 32.0 positions that support the School Health and Flexible Benefits Fund, which is an increase of 2.0 positions over the FY 2021 Approved and Revised Budgets due to position conversions funded by existing sources. The 2.0 positions include a 1.0 technician position to support the data management team, which monitors transactions and supporting documentation required to add dependents to the plan, and a 1.0 technical assistant position that works with the participant support team to provide customer service to employees and retirees.

The premium stabilization reserve (PSR) is projected to be $99.1 million at the end of the fiscal year, which is an increase of $28.2 million, or 39.7 percent, over the FY 2021 Approved Budget. In addition, this is a decrease of $1.0 million, or 1.0 percent, from the FY 2021 Revised Budget due to the net impact of projected revenue and expenditures for FY 2021 and 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 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved	FY 2021 Revised[2]	FY 2022 Proposed
BEGINNING BALANCE, July 1	**$ 2,304,258,096**	**$ 2,446,269,629**	**$ 2,521,423,683**	**$ 2,701,772,914**	**$ 2,593,374,917**	**$ 2,788,266,363**
REVENUE:						
Contributions	$ 135,873,977	$ 143,628,307	$ 153,836,856	$ 154,653,223	$ 153,640,543	$ 163,392,614
Investment Income	204,663,980	134,697,848	126,294,071	259,600,000	261,100,000	275,100,000
Total Revenue	**$ 340,537,956**	**$ 278,326,155**	**$ 280,130,927**	**$ 414,253,223**	**$ 414,740,543**	**$ 438,492,614**
Total Funds Available	**$ 2,644,796,052**	**$ 2,724,595,785**	**$ 2,801,554,610**	**$ 3,116,026,137**	**$ 3,008,115,460**	**$ 3,226,758,977**
EXPENDITURES	**$ 198,526,423**	**$ 203,172,102**	**$ 208,179,693**	**$ 223,637,580**	**$ 219,849,097**	**$ 229,223,973**
ENDING BALANCE, June 30	**$ 2,446,269,629**	**$ 2,521,423,683**	**$ 2,593,374,917**	**$ 2,892,388,557**	**$ 2,788,266,363**	**$ 2,997,535,004**
Less:						
Outstanding Encumbered Obligations	$ 390	$ 132,156	$ 179,667	$ -	$ -	$ -
AVAILABLE BALANCE, June 30	**$ 2,446,269,239**	**$ 2,521,291,527**	**$ 2,593,195,250**	**$ 2,892,388,557**	**$ 2,788,266,363**	**$ 2,997,535,004**

[1] Does not add due to rounding.

[2] As presented to the School Board at the FY 2021 Midyear Review on December 3, 2020.

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 was established on July 1, 1973. ERFC administers a defined benefit plan qualified under section 401(a) of the Internal Revenue Code, which provides its members retirement benefits supplementary to the benefits its members receive from the Social Security Administration and the Virginia Retirement System (VRS). Most full-time, monthly paid FCPS employees participate in an ERFC retirement plan including teachers, administrators, and operational staff. ERFC is funded by contributions from employee members, who contribute 3.0 percent of their salary, as well as FCPS, which contributes 6.70 percent of the employees' salary on their behalf. ERFC holds all contributions in trust and supervises the investment and disbursement of the Trust's assets. ERFC serves over 22,000 active employees as well as over 12,000 retirees.

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

Counseling and other membership services, such as call center support, are also provided to help members understand their retirement options with both VRS and ERFC so that they can navigate the plans while making appropriate choices for retirement. It would be difficult for members to transition to retirement without these services, which would devalue the retirement benefit immensely.

ERFC is governed by a seven-member Board of Trustees, which administers the retirement program according to the requirements of the Plan Document, the enabling ordinance, which is codified in Article 4, Section 3 of the Fairfax County Code, and other governing law. The Fairfax County School Board appoints three

members to the ERFC Board, and three trustees are elected by the ERFC's active membership. These six ERFC trustees then 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 the administrative oversight of the program and staffing. The ERFC Trust Fund bears all expenses incurred for the system's staffing, plan administration, and operational support. There are 29.0 positions funded by ERFC.

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

Over 89 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 2021 Approved	FY 2021 Revised	FY 2022 Proposed	Change Approved to Proposed Amount	Change Approved to Proposed Percent	Change Revised to Proposed Amount	Change Revised to Proposed Percent
Budget	$ 223.6	$ 219.8	$ 229.2	$ 5.6	2.5%	$ 9.4	4.3%
Positions	29.0	29.0	29.0	-	0.0%	-	0.0%

FY 2022 ERFC Revenue ($ in millions)

• Employer's Contribution	$112.8
• Employees' Contribution	50.5
• Employee Buy-Ins	0.1
• Security Lending Income	3.6
• Investment Earnings	271.5
Total	**$438.5**

Explanation of Significant Fund and Position Changes

The FY 2022 projected revenue for the ERFC Fund is $438.5 million, which is an increase of $24.2 million, or 5.9 percent, over the FY 2021 Approved Budget due to higher investment income of $15.5 million and higher projected contributions of $8.7 million. The ERFC employer contribution rate is projected to increase from 6.44 percent for FY 2021 to 6.70 percent for FY 2022. The employee contribution rate remains unchanged at 3.0 percent for FY 2022. The total revenue for FY 2022 represents an increase of $23.8 million, or 5.7 percent, over the FY 2021 Revised Budget and is a result of the combined impact of higher contributions of $9.8 million and an increase in projected investment income of $14.0 million. Contributions include employees in all funds, not just the School Operating Fund.

Total expenditures for the FY 2022 Proposed Budget are $229.2 million, which is an increase of $5.6 million, or 2.5 percent, over the FY 2021 Approved Budget, and an increase of $9.4 million, or 4.3 percent, over the FY 2021 Revised Budget. The major expense components are retiree payments and refunds of $205.1 million, investment services of $18.4 million, and administrative costs of $5.7 million. When compared to the FY 2021 Approved Budget, FY 2022 retiree payments and refunds have increased by $4.6 million, investment expenses have increased by $0.6 million, and administrative costs have increased by $0.3 million. When compared to the FY 2021 Revised Budget, retiree payments and refunds have increased by

$8.2 million, investment expenses have increased by $1.2 million and administrative costs have decreased by $32,605. The rising retiree population and compensation adjustments for retirees drive increases in retiree payments. Investment services costs are determined based on average net assets, which are projected to be $2.9 billion for the FY 2022 Proposed Budget. The FY 2022 Proposed Budget for administrative costs of $5.7 million includes funding for rate changes for retirement and health and an adjustment for employee turnover. The total number of positions in the ERFC fund is 29.0 for FY 2022 which is unchanged from the FY 2021 Approved and Revised Budgets.

School OPEB Trust Fund Statement

	FY 2018 Actual[2]	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved	FY 2021 Revised[1]	FY 2022 Proposed
BEGINNING BALANCE, July 1	**$ 118,697,379**	**$ 135,175,429**	**$ 146,508,965**	**$ 156,550,477**	**$ 155,969,068**	**$ 165,868,568**
REVENUE:						
Employer Contributions	$ 59,806,266	$ 34,286,809	$ 28,875,000	$ 24,894,000	$ 24,894,000	$ 21,818,000
Net Investment Income	11,564,600	6,428,539	4,561,466	5,000,000	5,000,000	5,000,000
Total Revenue	**$ 71,370,866**	**$ 40,715,348**	**$ 33,436,466**	**$ 29,894,000**	**$ 29,894,000**	**$ 26,818,000**
Total Funds Available	**$ 190,068,245**	**$ 175,890,777**	**$ 179,945,431**	**$ 186,444,477**	**$ 185,863,068**	**$ 192,686,568**
EXPENDITURES:						
Benefits Paid	$ 54,806,266	$ 29,286,809	$ 23,875,000	$ 19,894,000	$ 19,894,000	$ 16,818,000
Administrative Expenses	86,550	95,003	101,363	100,500	100,500	105,500
Total Expenditures	**$ 54,892,816**	**$ 29,381,812**	**$ 23,976,363**	**$ 19,994,500**	**$ 19,994,500**	**$ 16,923,500**
ENDING BALANCE, June 30	**$ 135,175,429**	**$ 146,508,965**	**$ 155,969,068**	**$ 166,449,977**	**$ 165,868,568**	**$ 175,763,068**

[1]As presented to the School Board at the FY 2021 Midyear Budget Review on December 3, 2020.
[2]FY 2018 fund statement restated per GASB Statement No. 75.

School Other Post-Employment Benefits (OPEB) Trust Fund

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

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

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

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

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 0.6 percent of projected School OPEB Trust Fund expenditures.

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

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

As 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 2020, FCPS contributed 120.9 percent to its ADC.

Typically, the ADC can be affected by benefit increases for members and beneficiaries including cost of living adjustments (COLAs), benefit formula enhancements, or post-retirement benefit increases. In addition, changes to the OPEB trust investment assets may have an impact on OPEB expenses. FCPS' projected ADC contributions for FY 2022 are $16.8 million.

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

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

Accounting Basis

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

School OPEB Trust Fund ($ in millions)

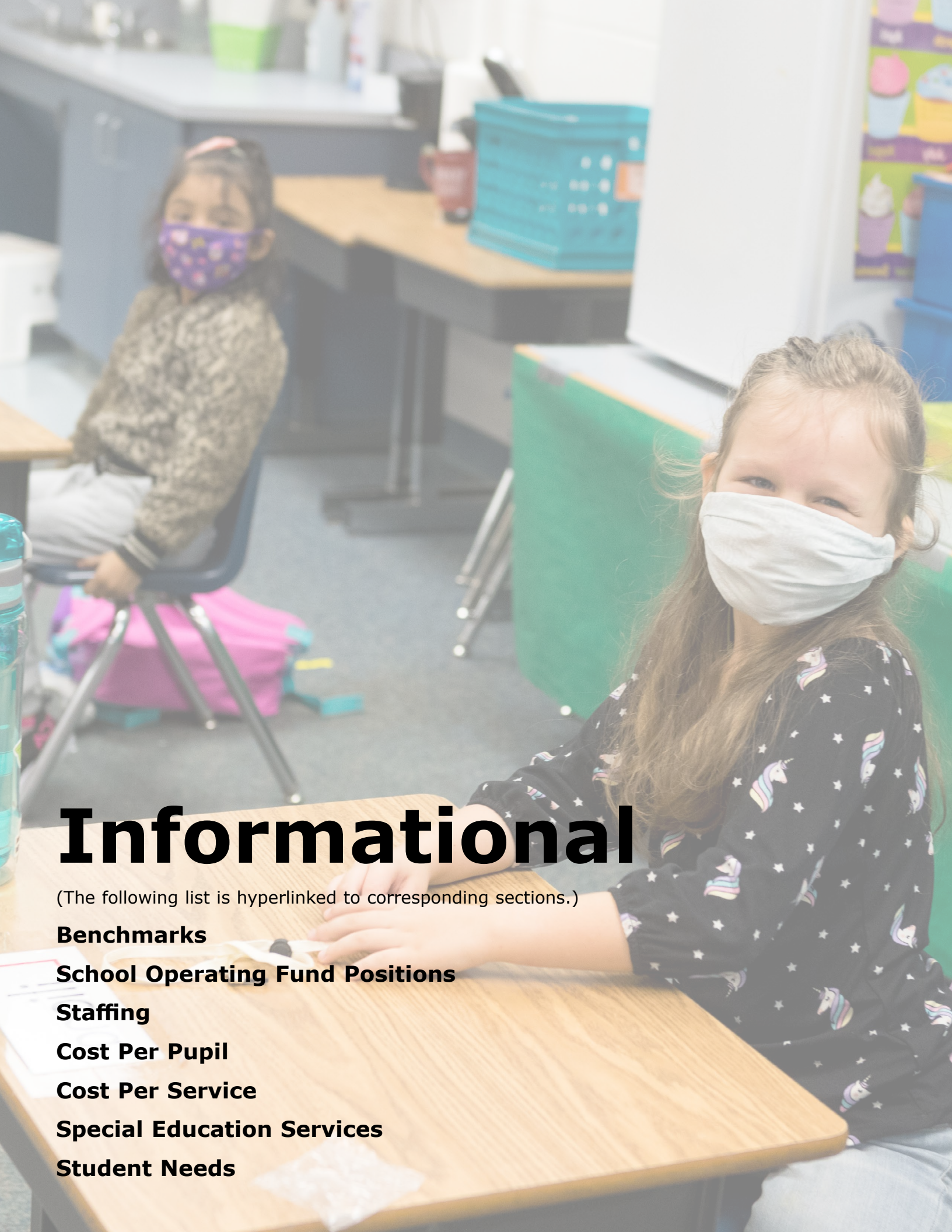
	FY 2021 Approved	FY 2021 Revised	FY 2022 Proposed	Change Approved to Proposed Amount	Change Approved to Proposed Percent	Change Revised to Proposed Amount	Change Revised to Proposed Percent
Budget	$ 20.0	$ 20.0	$ 16.9	$ (3.1)	-15.4%	$ (3.1)	-15.4%
Positions	0.0	0.0	0.0	-	0.0%	-	0.0%

Explanation of Significant Fund and Position Changes

The FY 2022 Proposed Budget for the OPEB Fund is $16.9 million, which is a decrease of $3.1 million, or 15.4 percent, from the FY 2021 Approved and Revised Budgets.

Total FY 2022 projected revenue for this fund is $26.8 million and includes employer contributions totaling $21.8 million and projected net investment income of $5.0 million. This represents a net decrease of $3.1 million, or 10.3 percent, due to lower actuarially determined contributions needed to meet expected benefit payments based on the actuarial valuation report.

Total FY 2022 projected expenditures for this fund are $16.9 million and includes $16.8 million in benefits paid and $0.1 million in administrative expenses. This represents a net decrease of $3.1 million, or 15.4 percent due to a reduction in projected benefits to be paid in FY 2022 based on the actuarial valuation report offset by an increase in administrative expenditures of $5,000. 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 2017 - FY 2022							
	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved	FY 2021 Revised	FY 2022 Proposed
Enrollment							
General	171,091	171,662	170,445	171,083	172,084	164,404	172,084
Special Ed Level 2 and Preschool	16,393	16,741	17,029	17,272	17,753	16,218	17,860
Subtotal	**187,484**	**188,403**	**187,474**	**188,355**	**189,837**	**180,622**	**189,944**
Students Served at Fairfax Adult HS/Outside FCPS[1]	821	729	814	774	797	797	797
Total	**188,305**	**189,132**	**188,288**	**189,129**	**190,634**	**181,419**	**190,741**
English for Speakers of Other Languages (ESOL)[2]	27,896	35,773	35,541	36,325	36,078	36,078	36,078
Percent of Subtotal Enrollment	14.9%	19.0%	19.0%	19.3%	19.0%	20.0%	19.0%
Special Ed Unduplicated Count	25,697	26,460	27,107	27,644	28,129	26,468	28,236
Percent of Subtotal Enrollment	13.7%	14.0%	14.5%	14.7%	14.8%	14.7%	14.9%
Students Eligible for Free or Reduced-Price Meals	50,668	54,657	55,428	57,899	58,849	58,849	58,849
Percent of Subtotal Enrollment	27.0%	29.0%	29.6%	30.7%	31.0%	32.6%	31.0%
Special Education Services	46,137	46,908	47,384	47,576	48,493	45,439	48,600
Number of Schools and Centers	198	198	198	198	199	199	199
New Schools	2	0	0	0	1	1	0
School Operating Fund Positions	**23,940.3**	**23,938.1**	**24,162.1**	**24,266.9**	**24,699.6**	**24,757.6**	**24,925.6**
School-Based Positions	22,351.3	22,358.7	22,570.2	22,652.5	22,975.5	23,019.5	23,156.5
Nonschool-Based Positions	1,588.9	1,579.4	1,591.9	1,614.4	1,724.1	1,738.1	1,769.1
Percent School-Based	93.4%	93.4%	93.4%	93.3%	93.0%	93.0%	92.9%
Percent Nonschool-Based	6.6%	6.6%	6.6%	6.7%	7.0%	7.0%	7.1%
Market Scale Adjustment	1.00%	0.00%	1.00%	1.00%	0.00%	0.00%	0.00%
Beginning Teacher Salary	$47,516	$48,012	$50,000	$50,000	$50,000	$50,000	$50,000
Average Teacher Salary	$72,270	$73,952	$77,302	$80,680	$80,680	$78,330	$78,330 [3]
Top of Scale Teacher Salary	$103,854	$103,937	$104,269	$104,269	$104,269	$104,269	$104,269
WABE Cost Per Pupil	$14,432	$14,767	$15,293	$16,043	$16,505	$16,505	$16,499
Number of Buses	1,630	1,627	1,625	1,625	1,625	1,625	1,625
Average Age	8.2	7.7	8.5	8.2	8.2	8.6	9.6
School Operating Fund							
Total Disbursements ($ in millions)	$2,635.3	$2,729.7	$2,855.7	$2,954.9	$3,091.7	$3,222.9	$3,092.1
Source of SOF Revenue ($ in millions)							
County $	$1,913.5	$1,966.9	$2,051.7	$2,136.0	$2,143.3	$2,143.3	$2,186.0
County %	68.8%	68.6%	68.6%	68.9%	69.3%	66.2%	70.7%
State $	$609.9	$636.4	$678.1	$708.7	$772.9	$772.9	$763.2
State %	21.9%	22.2%	22.7%	22.9%	25.0%	23.9%	24.7%
Federal $	$44.9	$45.9	$50.2	$46.5	$66.6	$101.2	$46.6
Federal %	1.6%	1.6%	1.7%	1.5%	2.2%	3.1%	1.5%
Beginning Balance $[4]	$103.0	$99.3	$94.7	$96.9	$24.4	$103.4	$16.9
Beginning Balance %	3.7%	3.5%	3.2%	3.1%	0.8%	3.2%	0.5%
City of Fairfax $	$44.7	$46.0	$47.2	$48.7	$49.6	$49.6	$50.2
City of Fairfax %	1.6%	1.6%	1.6%	1.6%	1.6%	1.5%	1.6%
Other $	$26.9	$26.2	$25.1	$24.4	$28.3	$28.3	$29.1
Other %	1.0%	0.9%	0.8%	0.8%	0.9%	0.9%	0.9%
Reserves $	$39.0	$47.5	$43.9	$38.2	$6.6	$41.0	$0.0
Reserves %	1.4%	1.7%	1.5%	1.2%	0.2%	1.3%	0.0%
Total $	**$2,782.1**	**$2,868.3**	**$2,990.8**	**$3,099.4**	**$3,091.7**	**$3,239.8**	**$3,092.1**

[1]Students served in Fairfax Adult High School and outside of FCPS reflected beginning in FY 2017.

[2]ESOL criteria changed from 1) grades 1-12 and Levels 1-4 through FY 2017; to 2) all Limited English Proficient (LEP) grades K-12 beginning FY 2018.

[3]The FY 2022 average teacher salary is MA Step 11, 194 day.

[4]Beginning Balance includes carry forward of commitments and outstanding encumbered obligations in the actual/revised amounts.

School Operating Fund Positions

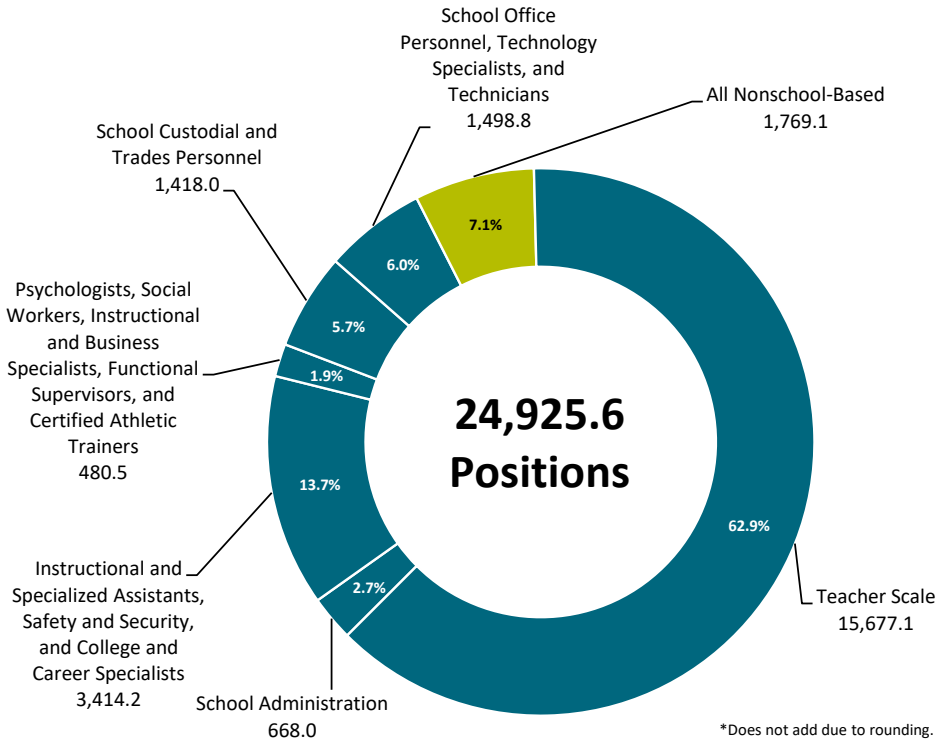
Nearly 93 percent of Operating Fund positions, or 23,156.5, are in classrooms and school buildings directly serving the needs of our students.

FY 2022 Position Adjustment Summary	
FY 2021 Approved	**24,699.6**
FY 2021 Midyear Budget Review	
• TSSpecs	24.5
• SBTS	13.5
• Counselors	10.0
• Psychologists	10.0
FY 2021 Revised	**24,757.6**
FY 2022 Adjustments	
• Enrollment and Student Needs	64.0
• English for Speakers of Other Languages	50.0
• Chief Academic Office	2.0
• Collective Bargaining Team	3.0
• Legal Support	3.0
• Equity and Cultural Responsiveness Specialist	1.0
• School Board Aides	6.0
• AAP Recommendation Phase I	24.0
• Position Conversions	15.0
FY 2022 Proposed	**24,925.6**

FY 2022 Proposed Budget Full-Time Positions

In FY 2022, FCPS expects to employ 24,925.6 full-time equivalent (FTE) positions. The charts below show, by position type, the number of school-based and nonschool-based authorized positions in the School Operating Fund. Additionally, FCPS budgets for hourly personnel (e.g., parent liaisons, substitutes, bus drivers, and bus attendants) which are not reflected in the charts below.

Majority of Employees are School-Based*



Nearly ninety-three percent of operating positions, or 23,156.5, are in classrooms and school buildings directly serving the needs of our students. The remaining 1,769.1 positions deliver central support to schools, are nonschool-based, and represent 7.1 percent of operating positions. Nearly 37 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, directors, and coordinators) represent less than 1.0 percent of total FCPS School Operating Fund positions.

FY 2022 Nonschool-Based Positions by Type

Nonschool-based Position Category*	Positions	Percent of Total Operating Positions
Leadership Team and Management	185.4	0.7%
Specialists-Professional	474.8	1.9%
Specialists-Technical	247.2	1.0%
Technician/Paraprofessional	212.1	0.9%
Office Assistant Personnel	184.6	0.7%
Trades Personnel	402.0	1.6%
Transportation/Custodial Personnel	63.0	0.3%
Total	**1,769.1**	**7.1%**

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

Position Adjustments

The net impact of position adjustments is an increase of 226.0 positions from the FY 2021 Approved Budget and an increase of 168.0 positions from the FY 2021 Revised Budget. The chart below illustrates by position type the net change in both school-based and nonschool-based positions while the chart on the previous page provides an accounting of position changes by program or reason.

Position Changes*

Position Type	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Approved	FY 2021 Revised	FY 2022 Proposed	Change FY 2021 Approved to FY 2022 Proposed Positions	Change FY 2021 Approved to FY 2022 Proposed Percent	Change FY 2021 Revised to FY 2022 Proposed Positions	Change FY 2021 Revised to FY 2022 Proposed Percent
Teacher Scale Positions	15,146.7	15,305.8	15,392.5	15,589.1	15,585.1	15,677.1	88.0	0.6%	92.0	0.6%
School Administration	652.0	661.0	661.0	668.0	668.0	668.0	0.0	0.0%	0.0	0.0%
Psychologists, Social Workers, Instructional and Business Specialists, Functional Supervisors, and Certified Athletic Trainers	411.5	445.1	448.0	470.5	480.5	480.5	10.0	2.1%	0.0	0.0%
Instructional and Specialized Assistants, Safety and Security Specialists and Assistants, and College and Career Specialists	3,297.2	3,342.1	3,314.3	3,384.2	3,384.2	3,414.2	30.0	0.9%	30.0	0.9%
School Office Personnel, Tech Specialists, and Technicians	1,484.3	1,440.8	1,446.3	1,459.8	1,497.8	1,498.8	39.0	2.7%	1.0	0.1%
School Custodians and Trades Personnel	1,367.0	1,375.5	1,390.5	1,404.0	1,404.0	1,418.0	14.0	1.0%	14.0	1.0%
School-Based Total	**22,358.7**	**22,570.2**	**22,652.5**	**22,975.5**	**23,019.5**	**23,156.5**	**181.0**	**0.8%**	**137.0**	**0.6%**
All Nonschool-Based	**1,579.4**	**1,591.9**	**1,614.4**	**1,724.1**	**1,738.1**	**1,769.1**	**45.0**	**2.6%**	**31.0**	**1.8%**
Total	**23,938.1**	**24,162.1**	**24,266.9**	**24,699.6**	**24,757.6**	**24,925.6**	**226.0**	**0.9%**	**168.0**	**0.7%**

*Does not add due to rounding.

School-Based Positions

In FY 2022, there is a net increase of 181.0 school-based positions over the FY 2021 Approved Budget. This increase is due to an additional 64.0 positions for enrollment and student needs; 50.0 positions for English for Speakers of Other Languages (ESOL); 24.5 technology support specialists (TSSpecs), 10.0 psychologists, and 13.5 school-based technology specialists (SBTS) as part of the FY 2021 approved COVID-19 and technology reserve placeholder funding; 22.0 teachers for Advanced Academics, and a 1.0 high school resource teacher from converting logistics funds to a permanent position as part of the position conversion process, offset by the realignment of 4.0 counselor positions to the Office of Counseling and College and Career Readiness within the Instructional Services Department.

The increase of 137.0 positions from the FY 2021 Revised Budget includes 64.0 positions for enrollment and student needs; 50.0 positions for ESOL; 22.0 teachers for Advanced Academics, and a 1.0 high school resource teacher position from converting logistics funds to a permanent position as part of the position conversion process.

The cost of enrollment growth is $4.5 million. It is calculated prior to any recommended staffing formula changes. As a result of the COVID-19 pandemic, FCPS has opted to hold projections level from FY 2021 to FY 2022 except in the following instances: 11 preschool and preschool autism classes that were opened after approval of the FY 2021 Approved Budget have been incorporated, eight additional preschool autism classes have been added to accommodate anticipated growth (three of which are expected to be needed during the second half of the current school year), and square footage of buildings has been updated to reflect renovations. These adjustments result in the addition of 64.0 positions as detailed in the chart that follows.

School Operating Fund Positions

In FY 2022, there is a net increase of 45.0 nonschool-based positions when compared to the FY 2021 Approved Budget and 31.0 positions when compared to the FY 2021 Revised Budget.

School Position Growth Based on Enrollment and Student Needs FY 2021 Approved to FY 2022 Proposed					
	Elementary Positions	Middle Positions	High Positions	Total Positions	Dollars (in millions)
General Education and Administration					
Principal / Asst Principal	0.0	0.0	0.0	0.0	$ -
Teacher Scale	0.0	0.0	0.0	0.0	-
Technical and Office Personnel	1.0	0.0	0.0	1.0	0.1
Classroom Instructional Support	0.0	0.0	0.0	0.0	-
Custodial	4.0	2.0	8.0	14.0	0.8
Subtotal	**5.0**	**2.0**	**8.0**	**15.0**	**$ 0.8**
Special Education					
Assistant Principal				0.0	$ -
Teacher Scale				19.0	2.0
Office Personnel / US Scale				0.0	-
Classroom Instructional Support				30.0	1.6
Total				**64.0**	**$ 4.5**

Nonschool-Based Positions

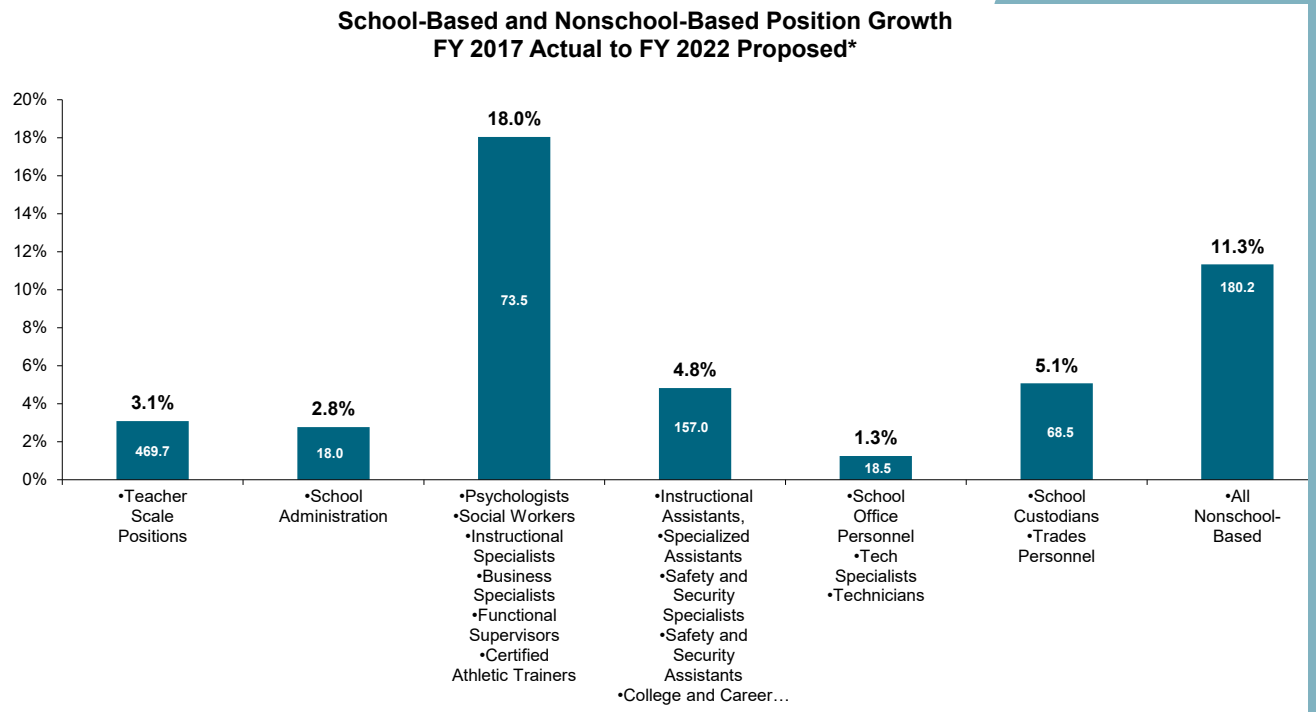
In FY 2022, there is a net increase of 45.0 nonschool-based positions as compared to the FY 2021 Approved Budget and 31.0 positions as compared to the FY 2021 Revised Budget. The change from the approved budget is the result of 2.0 positions for the Chief Academic Office, a 1.0 equity and cultural responsiveness specialist, 3.0 positions for the Collective Bargaining Team, 3.0 positions for legal support, 6.0 school board aides, 2.0 specialist positions for the Advanced Academics program, 14.0 positions from converting hourly and logistics funds to permanent positions as part of the position conversion process, and 14.0 positions for school counseling services. To alleviate disruption in schools, address greater needs caused by the COVID-19 pandemic, and allow time to assign counselors appropriately, the 14.0 counseling positions are centrally budgeted and strategically deployed to schools in FY 2021.

The increase from the revised budget is a result of 2.0 positions for the Chief Academic Office, a 1.0 equity and cultural responsiveness specialist, 3.0 positions for the Collective Bargaining Team, 3.0 positions for legal support, 6.0 school board aides, 2.0 specialist positions for Advanced Academics, and 14.0 positions from converting hourly and logistics funds to permanent positions as part of the position conversion process.

FY 2017 to FY 2022 Position Change						
	FY 2017 Actual		FY 2022 Proposed		Change FY 2017 to FY 2022	
Description	Positions	Percent	Positions	Percent	Positions	Percent
School-Based	22,351.3	93.4%	23,156.5	92.9%	805.2	3.6%
Nonschool-Based*	1,588.9	6.6%	1,769.1	7.1%	180.2	11.3%
Total	**23,940.3**	**100.0%**	**24,925.6**	**100.0%**	**985.3**	**4.1%**

*The nonschool-based position increase is due primarily to position conversions.

Since FY 2017, nonschool-based positions have increased by 180.2 positions, or 11.3 percent, while school-based positions have increased by 805.2 positions, or 3.6 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 have been offset by positions added primarily for rising student enrollment as well as changes to the staffing formula for FY 2020. These staffing changes to school-based and nonschool-based positions underscore FCPS' continued commitment to dedicating resources to the classroom.



*The increase in nonschool-based positions is primarily due to position conversions using existing resources in FY 2021 and FY 2022.

As shown in the following chart, in FY 2002, there were 10.3 nonschool-based positions per 1,000 students. Today there are only 9.3 nonschool-based positions per 1,000 students; whereas, school-based positions per 1,000 students have increased from 116.8 to 121.9 during the same period. This emphasizes that, despite rising costs, every effort is made to redirect existing resources to preserve classroom instruction.

Summary of Position Changes FY 2002 - FY 2022

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 2002	18,845.8	1,664.3	491.3	48.4	161,385	116.8	10.3
FY 2003	19,062.0	1,650.3	216.2	(14.0)	163,386	116.7	10.1
FY 2004	19,409.4	1,659.5	347.4	9.2	164,195	118.2	10.1
FY 2005	19,853.8	1,710.3	444.4	50.8	164,408	120.8	10.4
FY 2006	20,144.2	1,727.3	290.4	17.0	164,284	122.6	10.5
FY 2007	20,264.1	1,739.8	119.9	12.5	164,486	123.2	10.6
FY 2008	20,504.1	1,756.5	240.0	16.7	166,307	123.3	10.6
FY 2009	20,552.9	1,758.3	48.8	1.8	169,538	121.2	10.4
FY 2010	20,374.5	1,700.0	(178.4)	(58.3)	172,391	118.2	9.9
FY 2011	20,549.2	1,600.5	174.7	(99.5)	174,933	117.5	9.1
FY 2012	21,169.6	1,610.5	620.4	10.0	177,918	119.0	9.1
FY 2013	21,850.7	1,619.9	681.1	9.4	181,259	120.5	8.9
FY 2014	22,175.4	1,667.9	324.7	48.0	183,895	120.6	9.1
FY 2015	21,853.8	1,589.9	(321.7)	(78.0)	185,914	117.5	8.6
FY 2016	22,235.2	1,591.9	381.4	2.0	185,979	119.6	8.6
FY 2017	22,351.3	1,588.9	116.2	(3.0)	187,484	119.2	8.5
FY 2018	22,358.7	1,579.4	7.3	(9.5)	188,403	118.7	8.4
FY 2019	22,570.2	1,591.9	211.5	12.5	187,474	120.4	8.5
FY 2020	22,652.5	1,614.4	82.4	22.5	188,355	120.3	8.6
FY 2021[1]	23,019.5	1,738.1	367.0	123.7	180,622	127.4	9.6
FY 2022[2]	23,156.5	1,769.1	137.0	31.0	189,944	121.9	9.3

[1]FY 2021 reflects the revised budget.

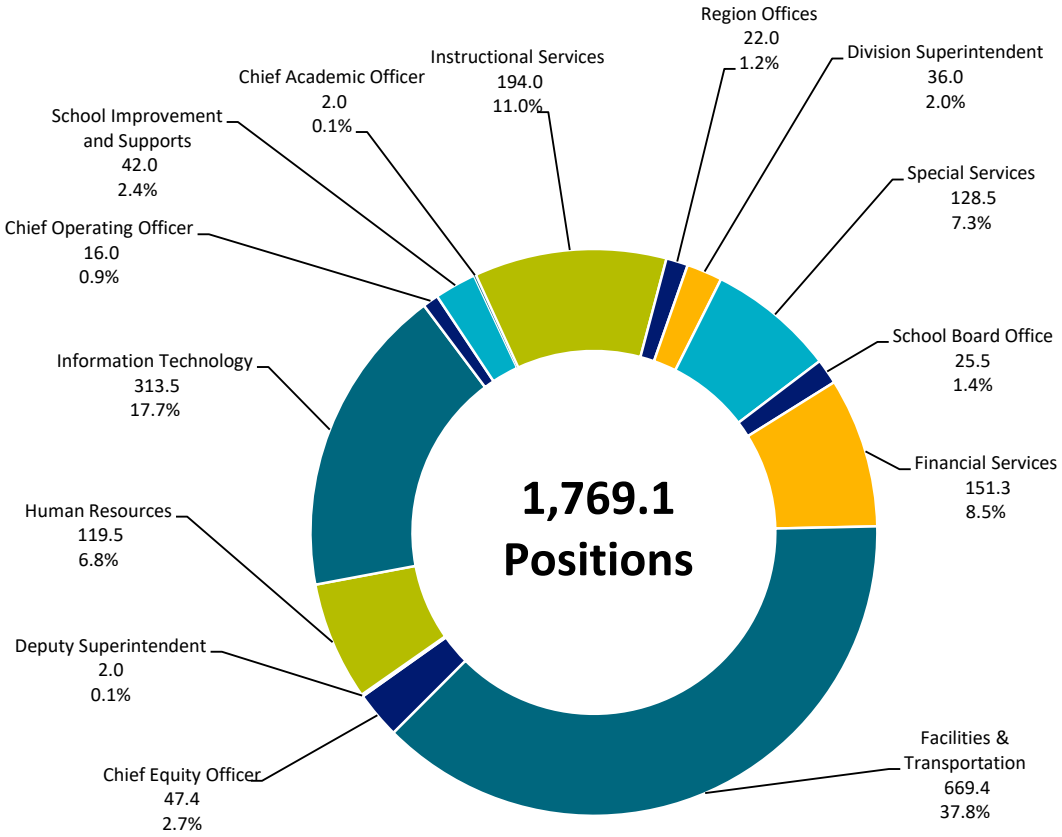
[2]FY 2022 reflects the proposed budget. Student enrollment reflects the FY 2022 enrollment after excluding students served outside of FCPS and at Fairfax Adult HS.

School Operating Fund Positions

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

The following chart displays nonschool-based positions by chief, department, and region. Of the total nonschool-based positions, 37.8 percent support FCPS' maintenance, transportation, and facility requirements in the Department of Facilities and Transportation Services. In addition, 38.3 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 2022 NonSchool-Based Positions[1,2]



[1]Does not add due to rounding.
[2]FCPS does not include hourly paid bus drivers and attendants or parent liaisons in position counts.

School-Based Staffing Formulas

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

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

General Education, Including General Education Staffing

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

As an example, consider a 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 particular formula will be rounded to a whole number. In other formulas, rounding might be to the nearest period (0.17), days-per-week (0.2 increments), or half-position (0.5) as appropriate.

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

In addition to the extra teacher positions allocated to schools with greater FRM, schools may generate additional assistant principal, clerical, instructional assistant, and custodial positions since those staffing formulas are based in part on the total number of teacher positions allocated to elementary schools. 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.

Staffing

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	Positions
FY 2020	
- Budgeted	260.0
- Positions added at FY19 Final Budget Review	34.0
- Utilized	294.0
FY 2021	
- Budgeted	260.0
- Utilized through November	108.6
- Available	151.4
FY 2022	
- Budgeted	260.0

Staffing Contingency

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

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 percentage of students eligible for free or reduced-price meals and enrollment (see chart in margin). Other staffing formulas include advanced academic centers, English for Speakers of Other Languages (ESOL), Language Immersion, counselors, and librarians. A complete listing of staffing formulas is available in the appendix and highlights adjustments from the FY 2021 budget. School principals have flexibility in determining how staffing is ultimately utilized.

The chart in the margin provides a summary of the general classroom teacher staffing formulas. The chart below shows the results of applying the classroom teacher staffing formula to an elementary school with 689 students and 33.5 percent FRM eligibility. Additionally, FCPS guidelines indicate that elementary class sizes should be maintained below 30 students. In the months leading up to the opening of school, positions are allocated to elementary schools from the staffing contingency 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	634		
Special Education Level 2	55		
Total Enrollment	**689**		
Kindergarten	89	3.6	89 / 25 = 3.6
Kindergarten Classroom Teachers		**4.0**	
Grades 1-6	545		FRM = 33.5%
Special Education Level 2	55		
	600	26.1	600 / 23 = 26.1
Grades 1-6 Classroom Teachers		**26.0**	

FY 2022 Average Size Elementary School Class

- In FY 2022, a total of 4,124.0 classroom teachers are required to staff elementary classes for 88,390 general education students. The average divisionwide elementary school ratio is 21.4 students for each teacher.
- When resource teachers in special programs, librarians, school counselors, and art, music, physical education, reading, and ESOL teachers are included, the divisionwide elementary school ratio is reduced to 14.7 students for each teacher.

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 (689 students)

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

Middle School Teacher Staffing Formulas

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

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

Free/Reduced Price Meals
Eligible students * factor
divided by 139.5

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

Positions Budgeted for Average Size Middle School (1,182 students)

- 1.0 Principal
- 2.0 Assistant Principals
- 1.0 Director, Student Services
- 4.0 School Counselors
- 58.3 Classroom Teachers
- 1.0 Reading 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
- 5.5 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

Middle School Staffing

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

The chart in the margin provides a summary of middle school classroom teacher staffing formulas. A complete listing of staffing formulas is available in the appendix and highlights adjustments from the FY 2021 budget. The chart below shows the results of applying the classroom teacher staffing formulas to a middle school with 1,182 students and 31.9 percent of the student population eligible for FRM.

Middle School Regular Staffing*

	Enrollment		Teachers
General Education	1,072		
Special Education Level 2	110		
Total Enrollment	**1,182**		
Core and Noncore Teachers		1072 x 7 / 139.5	53.8
Inclusive Practices Teachers		110 x 3 / 139.5	2.4
FRM Eligibility	377	377 x .80 / 139.5	2.2
Classroom Teacher Allocation			**58.3**

*Does not add due to rounding.

FY 2022 Average Size Middle School Class

- In FY 2022, a total of 1,534.2 classroom teachers are required to staff middle school classes for 27,197 general education students. Based on FY 2022 projected enrollment, the average divisionwide middle school ratio is 24.8 students for each teacher.
- When resource teachers in special programs, librarians, school counselors, reading, and ESOL teachers are included, the divisionwide middle school ratio is reduced to 20.5 students for each teacher.

High School Staffing

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

The chart in the margin provides a summary of high school classroom teacher staffing formulas. A complete listing of staffing formulas is available in the appendix and highlights adjustments from the FY 2021 budget. The following chart shows the results of applying the classroom teacher staffing formulas to a high school with 2,350 students and 27.6 percent of the student population eligible for FRM.

High School Regular Staffing[1]

	Enrollment		Teachers
General Education	2,130		
Special Education Level 2	220		
Total Enrollment	**2,350**		
Core Teachers		2130 x 6 / 155	82.5
Inclusive Practices Teachers		220 x 4 / 155	5.7
FRM Eligibility	649	649 x .40 /155	1.7
English Teachers		2130 / 120	17.8
SOL Class Size Teacher[2]			1.0
Classroom Teacher Allocation			**108.6**

[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.

FY 2022 Average Size High School Class

- In FY 2022, a total of 2,930.1 classroom teachers are required to staff high school classes for 53,697 general education students. Based on FY 2022 projected enrollment, the average divisionwide high school ratio is 25.7 students for each teacher.
- When all resource teachers in special programs, librarians, school counselors, reading teachers, assessment coaches, student activities, and ESOL teachers are included, the divisionwide high school ratio is reduced to 21.2 students for each teacher.

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/Reduced Price Meals
Eligible students * 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 (2,350 students)

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

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

Changes in Instructional Staffing

Over the years, there have been significant adjustments in school-based staffing. Major changes since FY 2018 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.

Major Staffing Changes FY 2018 - FY 2022

Fiscal Year	Program	Amount ($ in millions)	Positions
2018	Staffing Ratio Increase	($14.7)	(166.7)
	Elementary Staffing Floor	($1.0)	(11.2)
	Staffing Contingency to Address Class Size	$0.2	2.5
	ESOL Transitional High School Redesign	($1.4)	(23.7)
2019	Elementary Clerical	($2.3)	(49.0)
	Needs-Based Staffing	($1.5)	(18.3)
	ESOL Newcomer Resources	$0.7	7.0
	Fairfax Adult High School Redesign	($1.7)	(13.0)
	Safety and Security Mental Health Support	$2.2	18.0
	Substance Abuse Prevention	$0.0	6.0
2020	Academy Program	$0.5	5.0
	Advanced Academic Resource Teachers (AART)	$1.6	16.5
	Advancement via Individual Determination (AVID)	$0.2	2.0
	Assessment Coaches	$0.4	1.0
	Behavior Intervention Teachers	$0.9	8.0
	Custodial Staffing	$0.5	9.0
	FCPSOn High School[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 Phase I	$2.6	24.0
	Special Education Review Placeholder	$1.0	TBD
	English for Speakers of Other Languages (ESOL) Staffing	$4.9	50.0

[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.

Overview

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

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

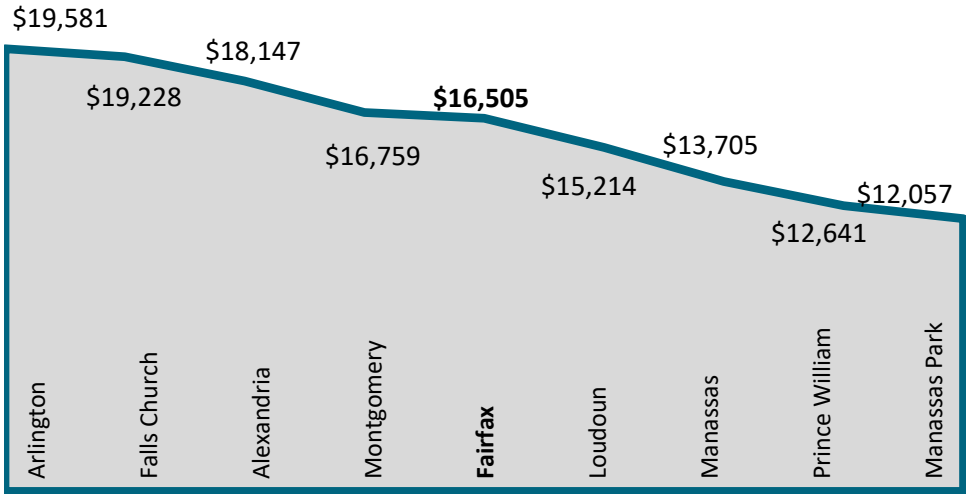
WABE Comparative Cost Per Pupil

The WABE comparative cost per pupil is calculated by each participating division after it finalizes its approved budget in the spring. The FY 2021 divisionwide average cost-per-pupil ratios, calculated according to WABE guidelines, are shown in the chart below. In FY 2021, FCPS maintained its ranking in the middle compared to other school districts in the metropolitan area with a cost per pupil of $16,505. The FY 2021 WABE cost per pupil was an increase of $462 over the FY 2020 cost per pupil of $16,043. The net increase was primarily due to an increase to the WABE adjusted School Operating Fund expenditures of 3.7 percent.

In FY 2021, FCPS maintains its middle ranking when compared to other school districts in the metropolitan area with a cost per pupil of $16,505.

FCPS Cost Per Pupil Ranks in the Middle

FY 2021 WABE Comparison to Other School Divisions*

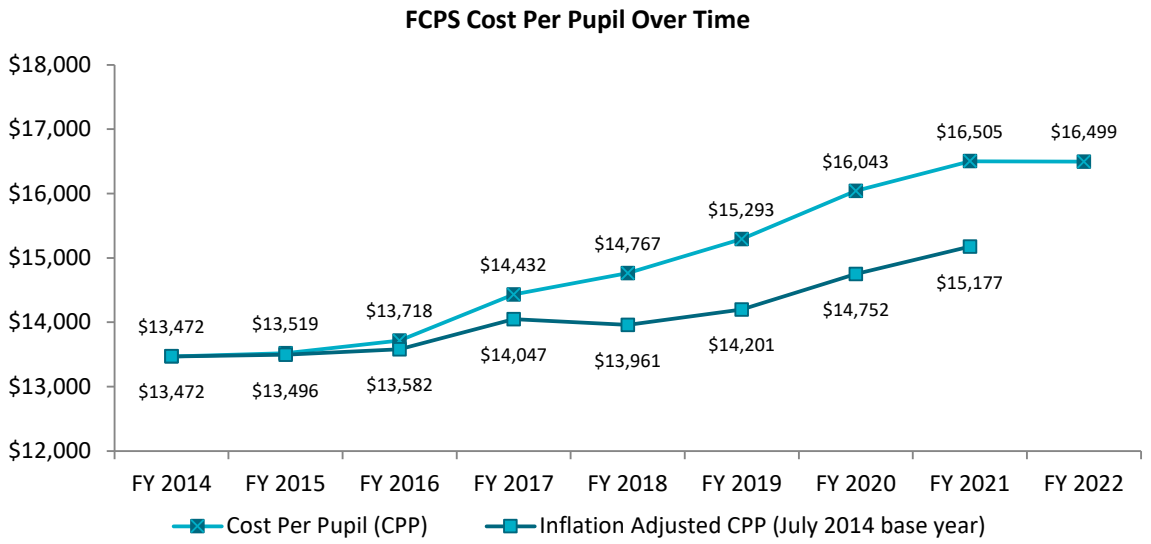


*Source: FY 2021 Washington Area Boards of Education (WABE) Guide.
Data not available at time of compilation for Prince George's County.

FCPS Cost Per Pupil Over Time

Per-pupil spending increased by 4.9 percent in FY 2020 and by 2.9 percent in FY 2021 while a negligible decrease is proposed for FY 2022. From FY 2014 to FY 2022, FCPS' average cost per pupil increased by $3,027 or 22.5 percent. After adjusting for inflation, the average annual increase from FY 2014 to FY 2021 is 1.7 percent.

Cost Per Pupil



Cost Per Pupil

The FCPS FY 2022 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 WABE 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.

FY 2022 Proposed Cost Per Pupil Summary*

	FY 2020 Approved	FY 2021 Approved	FY 2022 Proposed	Change FY 2021 - FY 2022 Amount	Change FY 2021 - FY 2022 Percent
General Education					
PreK and Early Head Start	$16,202	$15,938	$15,934	($3)	0.0%
Elementary School Program	$13,291	$13,711	$13,924	$213	1.6%
Middle School Program	$12,671	$13,086	$13,084	($1)	0.0%
High School Program	$14,193	$14,638	$14,267	($371)	-2.5%
Average for General Education	**$13,478**	**$13,908**	**$13,899**	**($8)**	**-0.1%**
Average for Special Education	**$26,041**	**$26,146**	**$26,120**	**($26)**	**-0.1%**
WABE Cost Per Pupil	**$16,043**	**$16,505**	**$16,499**	**($6)**	**0.0%**

*Does not add due to rounding.

In addition to an average for all instructional programs, per-pupil costs are also calculated for specific general education instructional programs like PreK and Early Head Start, as well as a weighted average for general education programs.

Various budget changes and economic factors converge to influence per-pupil costs. Since virtually all operating fund expenditures are included in cost-per-pupil calculations, factors such as compensation increases, an increase in costs for

enrollment and student needs, and retirement and health rate adjustments that increase costs by a greater percentage than the growth in students put upward pressure on the cost per pupil. Conversely, there may be factors that put downward pressure on the cost to educate each student in each cost-per-pupil category because they are decreasing or increasing less than the growth in students or services. Also, budget changes related to instructional and operational resources influenced the per-pupil costs for FY 2022. Detailed descriptions of these resources can be found in the School Operating Fund Highlights Section.

The FY 2022 Proposed Budget WABE cost per pupil is $16,499, which is calculated based on averages for general education and special education.

For the FY 2022 Proposed Budget, changes primarily include rate changes for retirement and health and an adjustment for employee turnover, as well as the third and final year of a multiyear implementation plan to bring the salaries of instructional assistants and public health training assistants on the CIS scale to 50 percent of the bachelor's degree teacher salary scale.

The FY 2022 general education cost for PreK and Early Head Start decreased by $3, or 0.0 percent, from the FY 2021 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. For the FY 2022 Proposed Budget an increase of $0.1 million was included for the transfer from the School Operating Fund to the PreK and Early Head Start program, this was offset by a decrease primarily due to the elimination of one-time CARES Act ESSER funding. The enrollment projections remain level from the prior year.

The FY 2022 general education cost per pupil for elementary school, which includes the ESOL program, increased by $213, or 1.6 percent, while total costs increased by 1.5 percent. The cost per pupil for elementary school is particularly impacted by increases in ESOL and Advanced Academic Resource Teacher positions, school health nurses, and increases to instructional resources offset by a decrease primarily due to the elimination of one-time CARES Act ESSER funding. The enrollment projections remain level from the prior year.

The FY 2022 general education cost per pupil for middle school, which includes the ESOL program, decreased by $1, or 0.0 percent, due to a decrease in total costs of 0.01 percent. The cost per pupil for middle school is particularly impacted by an increase in funding for FCPSOn, offset by decreases primarily due to the reallocation of instructional resources and the elimination of one-time CARES Act ESSER funding. The enrollment projections remain level from the prior year.

The FY 2022 general education cost per pupil for high school, which includes the ESOL program, decreased by $371, or 2.5 percent, from the FY 2021 Approved budget. The total cost is decreasing by 2.6 percent, due to the reallocation of instructional resources, the appropriation of the centralized instructional resources reserve that was included in the FY 2021 Approved budget, as well as the elimination of one-time CARES Act ESSER funding. The cost per pupil for high school is impacted by these decreases and is offset by increases to compensation for retirement and health rates. The enrollment projections remain level from the prior year.

The FY 2022 average cost per pupil for general education, which includes the ESOL program, decreased by $8, or 0.1 percent, from the FY 2021 Approved Budget, which includes the combined impacts of PreK and Early Head Start, elementary, middle and high school programs. The FY 2022 average cost of the ESOL program can be found in the Cost Per Service section.

Cost Per Pupil

The FY 2022 average cost per pupil for special education decreased by $26, or 0.1 percent, from the FY 2021 Approved Budget. This decrease in average cost per pupil for special education is due primarily to an increase in enrollment projections for preschool while enrollment projections for more resource intensive services remain level from the prior year. 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 2022, the additional net cost per pupil for special education is $12,221 compared to $12,238 in FY 2021.

The FY 2022 WABE cost per pupil is $16,499, a decrease of $6, or 0.04 percent, from the FY 2021 Approved Budget WABE calculation. This decrease is due to enrollment projections remaining level, and the other funding changes that can be found in the School Operating Funds Highlights section. The WABE calculation uses the school operating fund with adjustments made as described in the Cost Per Pupil Overview section and divided by the total approved student enrollment and student needs.

Cost Per Service

Unlike per-pupil costs which are calculated based on total expenditures and total student enrollment, cost-per-service calculations show the cost of providing a specific type of educational service to a student. Special education costs for specific programs or services such as preschool special education or Level 1 services, are calculated by services provided because special education is delivered on a per-service basis and many students receive more than one service. 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.

Cost-per-service calculations show the cost of providing a specific type of educational service to a student.

In addition, because alternative school expenditures cross multiple programs such as instructional support, special education, high school, and English for Speakers of Other Languages (ESOL) services are delivered on a per-service basis, these average costs are reported alongside special education services. The table below summarizes the cost per service for the various alternative school programs, ESOL, and special education for each of its major service delivery modes.

FY 2022 Proposed Cost Per Service Summary[1]

	FY 2020 Approved	FY 2021 Approved	FY 2022 Proposed	Change FY 2021 - FY 2022 Amount	Change FY 2021 - FY 2022 Percent
Alternative Programs					
Alternative HS/Fairfax County Adult High School	$15,622	$16,640	$16,736	$96	0.6%
DSIS Nontraditional School Programs[2]	$43,462	$40,932	$41,059	$127	0.3%
English for Speakers of Other Languages (ESOL)					
Average for ESOL	**$3,279**	**$3,460**	**$3,662**	**$202**	**5.8%**
Special Education					
Preschool	$23,450	$23,062	$23,822	$760	3.3%
Level 1 Services	$6,730	$6,773	$6,740	($33)	-0.5%
Level 2 Services	$30,866	$31,009	$30,935	($74)	-0.2%
Related Services	$6,409	$6,446	$6,398	($48)	-0.7%
Average for Special Education (per service)	**$15,061**	**$15,166**	**$15,175**	**$9**	**0.1%**

[1]Does not add due to rounding.
[2]FY 2021 Approved restated to reflect reorganization.

The Alternative High School program includes Bryant and Mountain View High Schools and the Fairfax County Adult High School. In FY 2022, enrollment is projected to remain flat, and the total costs are projected to increase by 0.6 percent. Other nontraditional programs, such as Interagency Schools, and Achievement, Integrity, and Maturity (AIM) are classified together as Department of School Improvement and Supports (DSIS) Nontraditional School Programs. Projected enrollment for DSIS Nontraditional School Programs is projected to remain flat, while total cost is projected to increase by 0.3 percent. The FY 2022 Proposed Budget for both the alternative high school programs, Fairfax County Adult High School and DSIS Nontraditional School Programs includes rate changes for retirement and health and an adjustment for employee turnover as well as funding for the third and final year of a multiyear implementation plan to bring the salaries of instructional assistants to 50 percent of the bachelor's teacher salary scale.

The FY 2022 proposed overall cost-per-service calculation for ESOL increased by 5.8 percent over the FY 2021 Approved Budget, primarily due to the addition of 50.0 ESOL positions, while the number of services are projected to remain unchanged. The FY 2022 Proposed Budget includes rate changes for retirement and health and an adjustment for employee turnover.

Cost Per Service

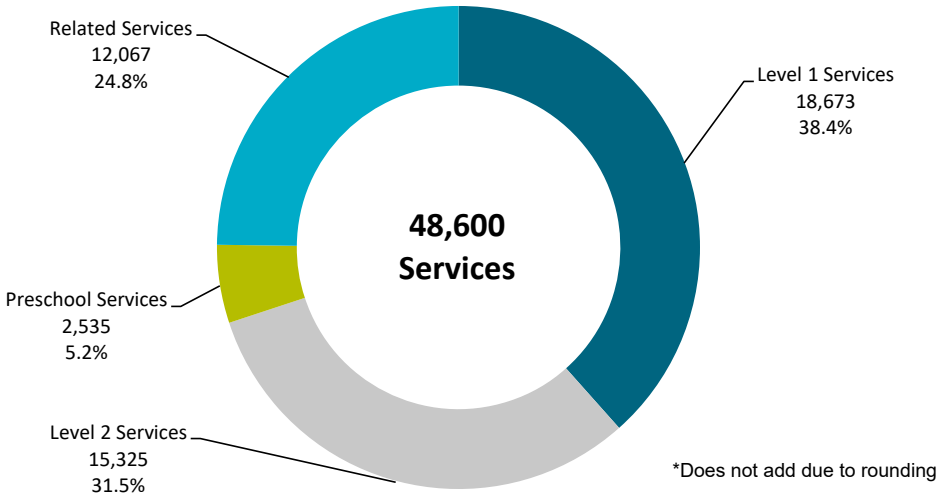
For FY 2022, total special education services are projected to increase 0.2 percent compared to the FY 2021 Approved Budget; costs are projected to increase 0.3 percent. The increase from the FY 2021 Approved Budget is primarily due to the addition of 11 preschool and preschool autism classes that were opened after approval of the FY 2021 Approved Budget and eight additional preschool autism classes added to accommodate anticipated growth, rate changes for retirement and health and an adjustment for employee turnover, as well as funding for the third and final year of a multiyear implementation plan to bring the salaries of instructional assistants and public health training assistants on the CIS scale to 50 percent of the bachelor's teacher degree lane. These increases are primarily offset by the elimination of a one-time CARES ESSER grant award. Service growth, the additional preschool and preschool autism classrooms, the CIS scale enhancements, as well as the reduction in the CARES Act ESSER one-time funding results in year-over-year variances in per-service costs ranging from a decrease of 0.7 percent to an increase of 3.3 percent. The average cost per service for special education is $15,175, an increase of $9, or 0.1 percent, over the FY 2021 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 2022 Special Education Services*



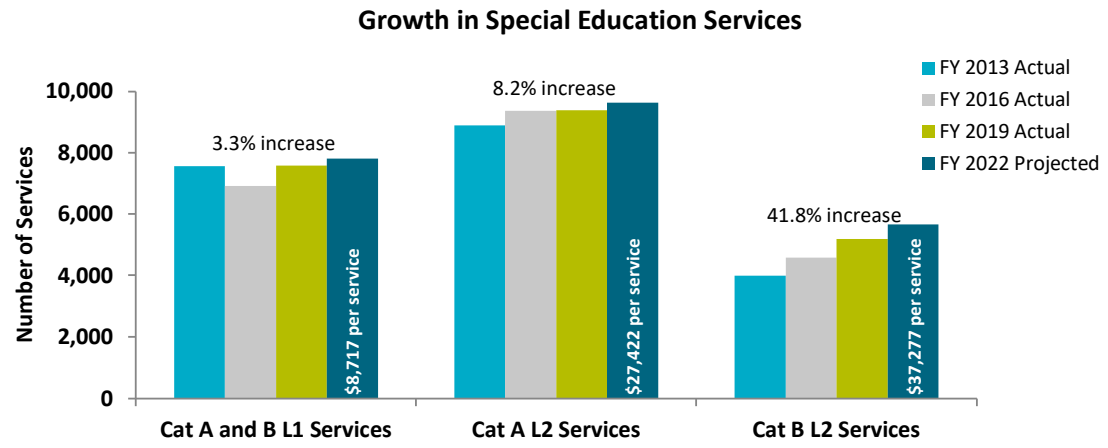
- Level 1 services are those provided to students for less than 50 percent of the school day. These services may be provided to students in a general education setting or in a more restrictive setting. If a student receives only Level 1 services, he or she is counted for FCPS enrollment purposes as a general education student.
- Level 2 services are those provided to students for 50 percent or more of the school day. These services may be provided in either a general education or a more restrictive setting. Students receiving Level 2 services are reported as special education students for enrollment purposes.
- 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 child's home. 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 already receiving Level 1, Level 2, or preschool special education services.

In FY 2022, 48,600 special education services will be provided to 28,236 students, not including private school and contract services students. Services are provided in the areas of learning disabilities and emotional disabilities (Category A services); in autism, intellectual disabilities, noncategorical elementary, and physical disabilities (Category B services); and in adaptive physical education, communication disorders, deaf and hard-of-hearing, assistive technology, class-based preschool, preschool resource, preschool autism classes, therapy services (physical or occupational), visual impairment, and career and transition services. Most students receive their primary service in either Category A or Category B.

In FY 2022, 48,600 special education services will be provided to 28,236 students.

Special Education Services

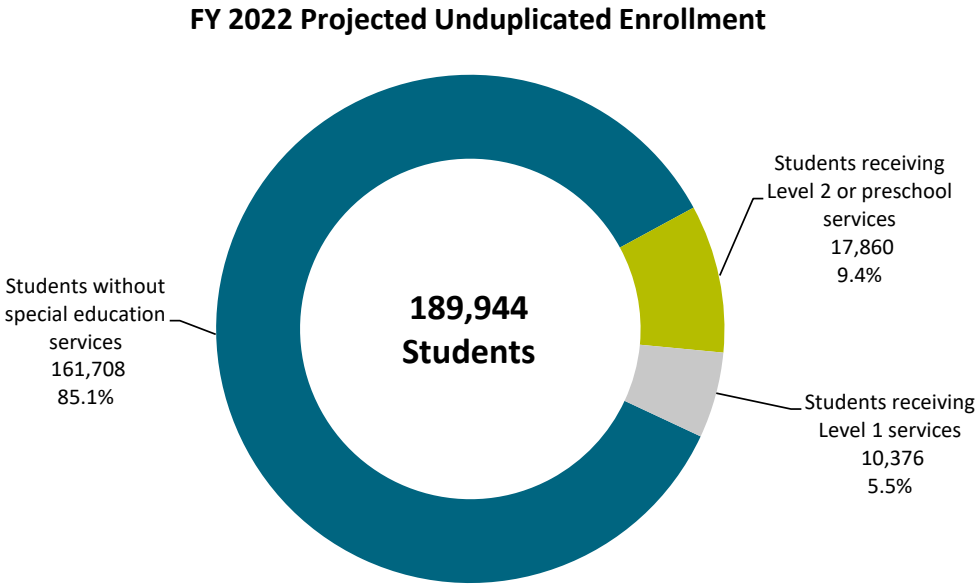
Over the past ten years, as shown in the graph below, more resource intensive Category B Level 2 services have grown by 41.8 percent and Category A Level 2 services have grown by 8.2 percent. In contrast, less resource intensive Category A and Category B Level 1 services have increased by 3.3 percent.



Staffing for the provision of these services is based on ratios established by the Fairfax County School Board. See the Staffing Standards section in the Appendix for details. The provision of special education services is mandated by the Individuals with Disabilities Education Act (IDEA). Specific regulations governing FCPS' special education program are established by the Commonwealth of Virginia and mandate that special education be staffed according to ratios for each category/service provided at a site. The State staffing ratios are treated as caps, so if a class is one student over the ratio, additional staff must be added. This requirement applies whether the additional student is added in September or May.

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

In FY 2022, students receiving special education services will make up 14.9 percent of the total FCPS enrollment as shown in the following chart. Students receiving Level 1 services make up 5.5 percent of the FY 2022 total, while students receiving Level 2 services or preschool services make up 9.4 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 students, at their annual IEP meeting, move from Level 1 to Level 2 status.
- FCPS students who had not previously received special education services are found eligible.
- FCPS students, at their annual IEP meeting, are found to need a different combination of services or additional services.
- Students from outside FCPS move to the area and are found eligible for special education services.

An additional factor influencing special education staffing and costs is the number of services provided to each special education student. The average number of services provided to each special education student is approximately 1.7 services per student.

Special Education Services

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

Special Education Services and Enrollment

	FY 2020 Actual	FY 2021 Projected	FY 2021 Actual	FY 2022 Projected	Change FY 2021 Projected to FY 2022 Projected Amount	Change FY 2021 Projected to FY 2022 Projected Percent
Category A Services						
Level 1 [1]						
Emotionally Disabled	644	667	637	667	0	0.0%
Learning Disabled	5,311	5,205	5,263	5,205	0	0.0%
Level 2 [2]						
Emotionally Disabled	1,102	1,167	1,095	1,167	0	0.0%
Learning Disabled	8,225	8,447	7,761	8,447	0	0.0%
Subtotal Category A Services	**15,282**	**15,486**	**14,756**	**15,486**	**0**	**0.0%**
Category B Services						
Level 1 [1]						
Autism	899	930	900	930	0	0.0%
Davis and Pulley Center Services	14	8	2	8	0	0.0%
Intellectually Disabled	94	94	66	94	0	0.0%
Physically Disabled	37	42	31	42	0	0.0%
Noncategorical	782	857	876	857	0	0.0%
Level 2 [2]						
Autism	2,502	2,645	2,514	2,645	0	0.0%
Davis and Pulley Center Services	336	341	317	341	0	0.0%
Intellectually Disabled	1,047	1,087	1,005	1,087	0	0.0%
Physically Disabled	89	96	80	96	0	0.0%
Noncategorical	1,391	1,481	1,276	1,481	0	0.0%
Subtotal Category B Services	**7,191**	**7,581**	**7,067**	**7,581**	**0**	**0.0%**
Other Services						
Level 1 [1]						
Preschool Resource	956	1,007	784	1,007	0	0.0%
Deaf/Hard-of-Hearing	298	299	269	299	0	0.0%
Vision-Impaired	352	366	321	366	0	0.0%
Speech and Language Impaired	10,003	10,205	9,403	10,205	0	0.0%
Level 2 [2]						
Preschool	1,162	1,054	971	1,096	42	4.0%
Preschool Autism	405	367	345	432	65	17.7%
Deaf/Hard-of-Hearing	52	57	59	57	0	0.0%
Vision-Impaired	5	4	11	4	0	0.0%
Subtotal Other Services	**13,233**	**13,359**	**12,163**	**13,466**	**107**	**0.8%**
Related Services						
Adaptive Physical Education	2,611	2,597	2,545	2,597	0	0.0%
Audiology Services	218	222	179	222	0	0.0%
Career and Transition Services	3,634	3,508	3,640	3,508	0	0.0%
Assistive Technology Services	2,527	2,864	2,366	2,864	0	0.0%
Therapy Services	2,880	2,876	2,723	2,876	0	0.0%
Subtotal Related Services	**11,870**	**12,067**	**11,453**	**12,067**	**0**	**0.0%**
Services (FCPS enrolled)	**47,576**	**48,493**	**45,439**	**48,600**	**107**	**0.2%**
Unduplicated Special Education Enrollment						
Students Enrolled in FCPS	27,644	28,129	26,468	28,236	107	0.4%
Contract Services Students	288	279	266	279	0	0.0%
Private School and Home School	119	109	172	109	0	0.0%
Enrollment Count[3]	**28,051**	**28,517**	**26,906**	**28,624**	**107**	**0.4%**

[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 2022 Fairfax County Public Schools' (FCPS) projected enrollment is 189,944 students across 199 schools and centers. This represents an increase of 107 students compared to the FY 2021 Approved Budget after excluding students served outside FCPS and Fairfax Adult High School. Since FY 2017, FCPS has opened three new school buildings to accommodate student enrollment adjustments and population shifts. The cumulative cost of enrollment, student need, and new school adjustments is nearly $60 million since FY 2017.

As a result of the COVID-19 pandemic, the FY 2022 budget assumes the same enrollment as the FY 2021 budget with these exceptions: 11 preschool and preschool autism classes that were opened after approval of the FY 2021 Approved Budget, eight additional preschool autism classes have been added to accommodate anticipated growth (three of which are expected to be needed during the second half of the current school year), and square footage of buildings has been updated to reflect renovations. The following information is provided to describe the projection processes followed in a normal year:

Enrollment projections are completed annually for all schools by the Office of Facilities Planning Services within the Department of Facilities and Transportation Services. FCPS enrollment projections are developed using a bottom-up methodology for general education students, beginning with elementary, then middle, and finally high schools. Kindergarten projections are based on historical relationships between kindergarten enrollment and births (five years prior) of Fairfax County and City residents by attendance area. Each cohort is then aged through successive grades based on selected historical ratios or averages of those ratios, school by school. Projections may be modified, as necessary, to account for other factors such as new housing completions. New housing data forecasts are considered with each projection effort. The number of additional students attributed to new housing decreased during some of the recent economic downturns as fewer houses were completed. As the County and Fairfax City have approached full build-out, less land is available and greater housing density is being planned. Fewer students are generated (yielded) from mid- and high-rise residential housing than from lower density housing. To reasonably account for forecasted new housing each year, data from Fairfax County's Integrated Parcel Lifecycle System (IPLS) are extracted. This data provides FCPS staff with the location and number of current housing units, as well as forecasted housing units, anticipated by the County.

For state reporting purposes, the FCPS budget office calculates the actual enrollment based on the September 30 general education enrollment and the December 1 special education count. The alternative programs component of general education is captured in January, and the PreK and Early Head Start program enrollment is captured as of March 31. The Information Technology (IT) website provides a monthly enrollment report for FCPS. This report will differ from the current year actual enrollment contained in the budget. The IT report enumerates the enrollment as of a specific date and may include certain subgroups of students, such as Fairfax Adult High School students.

Enrollment History and Projections

FY	Enrollment
1990	128,288
1991	130,619
1992	133,198
1993	135,102
1994	137,495
1995	140,097
1996	143,040
1997	145,805
1998	148,036
1999	151,418
2000	154,523
2001	158,331
2002	161,385
2003	163,386
2004	164,195
2005	164,408
2006	164,284
2007	164,486
2008	166,307
2009	169,538
2010	172,391
2011	174,933
2012	177,918
2013	181,259
2014	183,895
2015	185,914
2016	185,979
2017	187,484
2018	188,403
2019	187,474
2020	188,355
Projections	
2021 est	180,622
2022	189,944

Student Needs

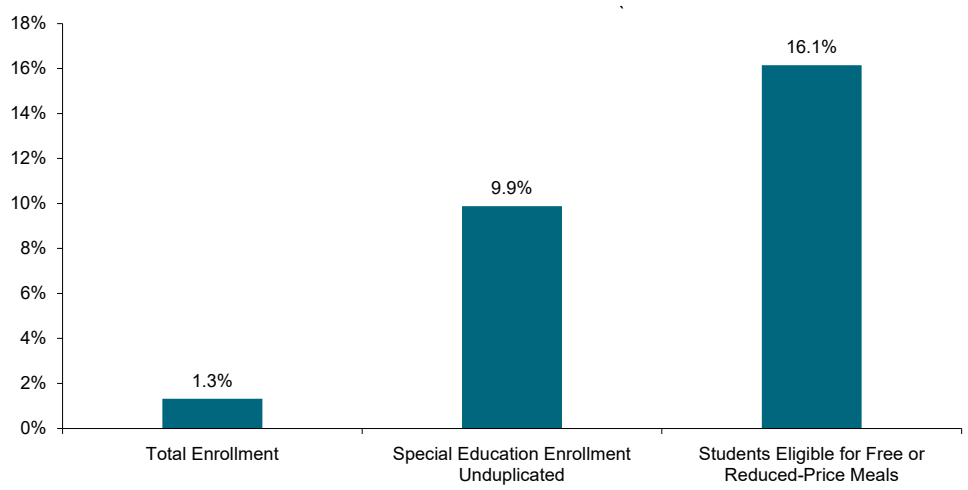
FY 2022 Enrollment Adjustment							
	FY 2021 Approved	FY 2021 Estimate	FY 2022 Proposed	Change from Approved to Proposed Number	Change from Approved to Proposed Percent	Change from Estimate to Proposed Number	Change from Estimate to Proposed Percent
General:							
Elementary	88,390	82,370	88,390	0	0.0%	6,020	7.3%
Middle	27,197	26,425	27,197	0	0.0%	772	2.9%
High	53,697	52,809	53,697	0	0.0%	888	1.7%
General	**169,284**	**161,604**	**169,284**	**0**	**0.0%**	**7,680**	**4.8%**
PreK and Early Head Start	1,962	1,962	1,962	0	0.0%	0	0.0%
Nontraditional	838	838	838	0	0.0%	0	0.0%
Special Education*	17,753	16,218	17,860	107	0.6%	1,642	10.1%
Total	189,837	180,622	189,944	107	0.1%	9,322	5.2%

*Includes Level 2 and preschool services.

Changes in the composition of enrollment have added to the cost of growth. Students eligible for free and reduced-price meals and special education services have increased at a faster pace than overall enrollment. Recognizing the importance of providing world class educational opportunities to all students, FCPS provides supplemental staffing for students eligible for free and reduced-price meals (FRM) through the needs-based staffing program, and supplemental staffing for ESOL and special education based on student needs.

The chart below shows the percentage increase of total enrollment and enrollment subgroups from FY 2017 to FY 2022.

FY 2017 to 2022 Trends in Enrollment Growth*



*ESOL bar not included due to a change in WIDA testing (including cut scores) yielding incomparable data during this period.

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

English for Speakers of Other Languages (ESOL) Trends

In FY 2022, 36,078 students in grades K-12 are projected to receive ESOL services. This figure is not comparable to FY 2017 and prior years due to a change in testing to include cut scores. Approximately 19 percent of FCPS students will receive ESOL services in FY 2022. As previously mentioned, this is the same assumption used in the FY 2021 budget.

Free and Reduced-Price Meals Eligibility Trends

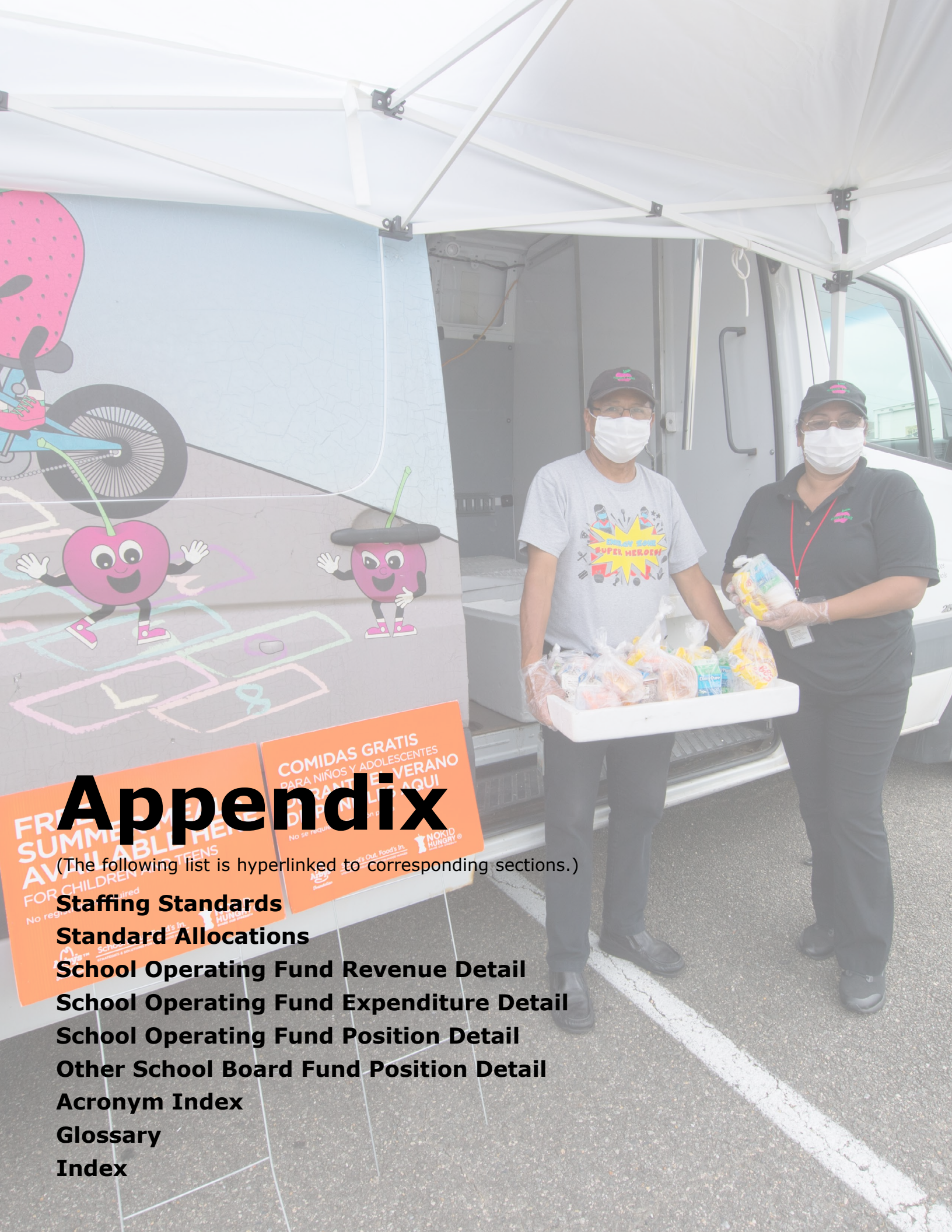
Families qualifying for FRM must meet established federal guidelines for income and household size. In FY 2022, the number of students eligible for free and reduced-price meals (FRM) is projected to be 58,849. As previously mentioned, this is the same assumption used in the FY 2021 budget. The number of students eligible as a percentage of the total student population is projected to be 31.0 percent. 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 district'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 the 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 their children'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; or may not suspend or expel a student for non-payment of fees and charges.

Special Education Enrollment Trends

The unduplicated special education enrollment count refers to the total number of students receiving special education services including general education students receiving Level 1 resource services. In FY 2022, 28,236 students are projected to receive special education services excluding students served outside FCPS. This reflects an increase of 107 students compared to FY 2021 projections due to accounting for special education preschool classes opened after the FY 2021 budget was approved or needed to accommodate growth in FY 2022. Special education students require specialized instruction and additional resources. Nearly 15 percent of FCPS students will receive special education services in FY 2022.



Appendix

(The following list is hyperlinked to corresponding sections.)

Staffing Standards
Standard Allocations
School Operating Fund Revenue Detail
School Operating Fund Expenditure Detail
School Operating Fund Position Detail
Other School Board Fund Position Detail
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Elementary School Staffing Standards (K-6)

Position	FY 2021 Approved Budget: Contract Length (Days)	Fairfax County School Board Staffing Standards: Personnel	Criteria	FY 2022 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]	219	1.0 2.0	Per school 950 or more students or at least 76 classroom teacher/instructional assistant positions.	219	1.0 2.0	Per school 950 or more students or at least 76 classroom teacher/instructional assistant positions.	0.5 1.0	600 – 899 students 900 or more students
Classroom Teacher								
Kindergarten	194	1.0	Per 25 students. Maximum class size of 28 with assistant excluding special education level 2 with exceptions for State K-3 schools as noted below.	194	1.0	Per 25 students. Maximum class size of 28 with assistant excluding special education level 2 with exceptions for State K-3 schools as noted below.	Divisionwide ratios of students in average daily membership to full-time equivalent teaching positions, excluding special education teachers, principals, assistant principals, school counselors, and librarians, that are not greater than the following ratios: (i) 24 to one in kindergarten with no class being larger than 29 students; if the average daily membership in any kindergarten class exceeds 24 pupils, a full-time teacher's aide shall be assigned to the class; (ii) 24 to one in grades one, two, and three with no class being larger than 30 students; (iii) 25 to one in grades four through six with no class being larger than 35 students; and (iv) 24 to one in English classes in grades six through 12.	
Grades 1-6	194	1.0	Projected enrollment divided by a factor based on the chart below. The factor is determined by FRM eligibility and 1st - 6th grade enrollment for each school.	194	1.0	Projected enrollment divided by a factor based on the chart below. The factor is determined by FRM eligibility and 1st - 6th grade enrollment for each school.		
Immersion	194	2.0-3.0	Schools (excluding two-way immersion) each receive 1.0 teacher for each immersion grade level beginning with 4th grade to help with attrition at the upper grade levels.	194	2.0-3.0	Schools (excluding two-way immersion) each receive 1.0 teacher for each immersion grade level beginning with 4th grade to help with attrition at the upper grade levels.		
Weighted Formulas	**FRM**	**1-389**	**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	194	1.0	Per 26 students (Grades 3-6)	194	1.0	Per 26 students (Grades 3-6)	See classroom teacher.	
Librarian[1]	194	1.0 2.0	Per school When an elementary school's enrollment reaches 1,050 students.	194	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.	Standards of Quality do not mandate a ratio; however, related services must be provided.	
General Music / Physical Education/ Art / World Languages	194	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.	194	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.	

[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 2021 Approved Budget: Contract Length (Days)	FY 2021 Approved Budget: Fairfax County School Board Staffing Standards: Personnel	FY 2021 Approved Budget: Fairfax County School Board Staffing Standards: Criteria	FY 2022 Proposed Budget: Contract Length (Days)	FY 2022 Proposed Budget: Fairfax County School Board Staffing Standards: Personnel	FY 2022 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]	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	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	Part-time 1.0	299 or fewer students 300 or more students
School-Based Technology Specialist (SBTS)	219	0.5 1.0	Per school 555 students or more per school. Placeholder funding in the budget will likely be used to adjust SBTS staffing.	219	1.0	Per school	Divisionwide, local school board shall employ 1.0 position per 1,000 students in grades kindergarten through 12 to serve as an instructional technology resource teacher.	
Technology Support Specialist (TSSpec)	260	0.5	Per school Placeholder funding in the budget will likely be used to adjust TSSpec staffing.	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 Number is based on a formula that considers student enrollment; square footage of the permanent building, modular buildings, and instructional trailers; specified teaching positions; and community use of facilities.	260	3.5-11.0	Per school Number is based on a formula that considers student enrollment; square footage of the permanent building, modular buildings, and instructional trailers; specified teaching positions; and community use of facilities.	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]	194	1.0 1.5 2.0 2.5 3.0	550 students or fewer per school 551-800 students 801-1,050 students 1,051-1,300 students 1,301-1,550 students The budget was amended to include 4.0 additional counselors. Distribution will be determined leading up to the school year; formulas updated for FY 2022.	194	1.0 1.5 2.0 2.5 3.0	550 students or fewer per school 551-800 students 801-1,050 students 1,051-1,300 students 1,301-1,550 students COVID-19 placeholder funding was used in FY 2021 to add 10.0 additional positions. Staffing formulas to be reviewed for possible incorporation.	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	194	0.5	Per 37.5 students eligible for services (level 1 to level 4 and kindergarten)	194	0.5	Per 37.5 students eligible for services (level 1 to level 4 and kindergarten). The budget includes 50 additional ESOL teacher positions; staffing formulas to be reviewed for possible incorporation.	20 full-time equivalent instructional positions per 1,000 students identified as limited English proficient divisionwide.	
Advanced Academic Resource Teacher	194	0.5 1.0	Non Title I schools Title I schools (as of SY 2019-2020)	194	0.5 1.0	Non Title I schools Title I schools (as of SY 2019-2020) Placeholder funding may be used to enhance staffing.	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.	
Instrumental Band Teacher	194	Assigned according to enrollment in the program.		194	Assigned according to enrollment in the program.		Standards of Quality do not mandate a ratio.	
Instrumental String Teacher	194	Assigned according to enrollment in the program.		194	Assigned according to enrollment in the program.		Standards of Quality do not mandate a ratio.	
Reading Teacher	194	1.0 2.0	999 or fewer students per school 1,000 or more students	194	1.0 2.0	999 or fewer students per school 1,000 or more students	Standards of Quality require that students who are unable to read the materials necessary for instruction shall receive additional instruction in reading.	

[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 2021 Approved Budget: Contract Length (Days)	FY 2021 Approved Budget: Fairfax County School Board Staffing Standards: Personnel	FY 2021 Approved Budget: Fairfax County School Board Staffing Standards: Criteria	FY 2022 Proposed Budget: Contract Length (Days)	FY 2022 Proposed Budget: Fairfax County School Board Staffing Standards: Personnel	FY 2022 Proposed Budget: Fairfax County School Board Staffing Standards: Criteria	State Staffing Standards: Personnel	State Staffing Standards: Criteria
Changes From the Previous Year are Highlighted								
Title I Teacher	194		Assigned to Title I schools that are selected according to the percentage of students from low-income families. Students in those schools receive supplemental services based on academic and special assistance needs.	194		Assigned to Title I schools that are selected according to the percentage of students from low-income families. Students in those schools receive supplemental services based on academic and special assistance needs.	No state standards. The Fairfax County School Board staffs this program in accordance with federal guidelines.	
Instructional Assistant	190	1.0	649 students or fewer per school	190	1.0	649 students or fewer per school	Virginia state standards require provision of support services necessary for the efficient and cost-effective operation and maintenance of schools.	
		2.0	650-849 students		2.0	650-849 students		
		3.0	850 or more students		3.0	850 or more students		
Dining Room Assistant		Enrollment	Allocation / Hours		Enrollment	Allocation / Hours	Virginia state standards require provision of support services necessary for the efficient and cost-effective operation and maintenance of schools.	
		399 or less	$4,857 / 2.0		399 or less	$4,857 / 2.0		
		400-599	$6,072 / 2.5		400-599	$6,072 / 2.5		
		600-799	$7,285 / 3.0		600-799	$7,285 / 3.0		
		800-999	$8,500 / 3.5		800-999	$8,500 / 3.5		
		1,000-1,199	$9,714 / 4.0		1,000-1,199	$9,714 / 4.0		
		1,200-1,399	$10,928 / 4.5		1,200-1,399	$10,928 / 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 2021 Approved Budget: Contract Length (Days)	FY 2021 Approved Budget: Fairfax County School Board Staffing Standards: Personnel	FY 2021 Approved Budget: Fairfax County School Board Staffing Standards: Criteria	FY 2022 Proposed Budget: Contract Length (Days)	FY 2022 Proposed Budget: Fairfax County School Board Staffing Standards: Personnel	FY 2022 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]	219	2.0	Per school	219	2.0	Per school	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]	208 / 203	1.0 Includes students in special education Level 2.	320 students (ceiling)	208 / 203	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]	198 / 194	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	198 / 194	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	194 / 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		194 / 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 2021 Approved Budget: Contract Length (Days)	FY 2021 Approved Budget: Fairfax County School Board Staffing Standards: Personnel	FY 2021 Approved Budget: Fairfax County School Board Staffing Standards: Criteria	FY 2022 Proposed Budget: Contract Length (Days)	FY 2022 Proposed Budget: Fairfax County School Board Staffing Standards: Personnel	FY 2022 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 administrative assistant II	260	1.0	Middle administrative assistant II	1.0	599 or fewer students
	260	1.0	Student Services Assistant	260	1.0	Student Services Assistant	One full-time additional office assistant position shall be provided for each additional 600 students beyond 200 students and one full-time position for the library at 750 students.	
	260	1.0	Financial technician I/II	260	1.0	Financial technician I/II		
	199	1.0	Office assistant	199	1.0	Office assistant		
		Schools are provided funding for 145 days of part-time office assistance. Additional office assistant positions are added when student enrollment meets the following requirements: +0.5 1,215 – 1,349 students +1.0 1,350 – 1,484 students +1.5 1,485 or more students			Schools are provided funding for 145 days of part-time office assistance. Additional office assistant positions are added when student enrollment meets the following requirements: +0.5 1,215 – 1,349 students +1.0 1,350 – 1,484 students +1.5 1,485 or more students			
School-Based Technology Specialist (SBTS)	219	1.0	Per school	219	1.0	Per school	Divisionwide, local school board shall employ 1.0 position per 1,000 students in grades kindergarten through 12 to serve as an instructional technology resource teacher.	
Technology Support Specialist (TSSpec)	260	1.0 1.5	<1,250 students 1,250+ students	260	1.0 1.5	<1,250 students 1,250+ students	Divisionwide, local school board shall employ 1.0 position per 1,000 students in grades kindergarten through 12 to provide technology support.	
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.	
		The square footage component of the formula was adjusted to reflect an increase in the square feet per custodian. Number is based on a formula that considers student enrollment; square footage of the permanent building, modular buildings, and instructional trailers; specified teaching positions; and community use of facilities.			The square footage component of the formula was adjusted to reflect an increase in the square feet per custodian. Number is based on a formula that considers student enrollment; square footage of the permanent building, modular buildings, and instructional trailers; specified teaching positions; and community use of facilities.			
English for Speakers of Other Languages (ESOL) Teacher	194	2.0+	Students by level * periods per student / teacher load; minimum of 2.0	194	2.0+	Students by level * periods per student / teacher load; minimum of 2.0	20 full-time equivalent instructional positions per 1,000 students identified as limited English proficient divisionwide	
		Level / Periods / Teacher Load L1 5 75 L2 5 90 L3 3 125 L4 2 150			Level / Periods / Teacher Load L1 5 75 L2 5 90 L3 3 125 L4 2 150			
Instrumental String Teacher	194	Assigned according to enrollment in the program.		194	Assigned according to enrollment in the program.		Standards of Quality do not mandate a ratio.	
Instrumental Band Teacher	194	Band teachers are assigned from a school's regular ratio positions.		194	Band teachers are assigned from a school's regular ratio positions.		Standards of Quality do not mandate a ratio.	
Reading Teacher	194	1.0	Per school	194	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	194	Assigned to schools that are selected according to percentage of students from low-income families. Students in those schools receive supplemental services based on academic and special assistance needs.		194	Assigned to schools that are selected according to percentage of students from low-income families. Students in those schools receive supplemental services based on academic and special assistance needs.		No state standards. The Fairfax County School Board staffs this program in accordance with federal guidelines.	

[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 2021 Approved Budget			FY 2022 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.	Standards of Quality do not mandate a ratio; however, related services must be provided.	
Safety and Security Assistant	187	1.0	Per school	187	1.0	Per school	Virginia state standards require provision of support services necessary for the efficient and cost-effective operation and maintenance of schools.	

[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 2021 Approved Budget			FY 2022 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 school	260	1.0	Per school	1.0	Per school (must be employed on a 12-month basis).
Assistant Principal[1]	260 / 219	3.0	1,999 or fewer students	260 / 219	3.0	1,999 or fewer students	1.0	600 – 1,199 students
		4.0	2,000 - 2,599		4.0	2,000 - 2,599	2.0	1,200 – 1,799 students
		5.0	2,600 or more students		5.0	2,600 or more students	3.0	1,800 – 2,399 students
		Secondary schools also receive 1.0 associate principal. Beginning in FY 2015, when assistant principals are promoted from AP I to AP II, they will remain on a 219-day contract.			Secondary schools also receive 1.0 associate principal. Beginning in FY 2015, when assistant principals are promoted from AP I to AP II, they will remain on a 219-day contract.		4.0	2,400 – 2,999 students
Academy Administrator	260	1.0	Academies with four or more nonratio vocational teaching positions.	260	1.0	Academies with four or more nonratio vocational teaching positions.	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	194	Thomas Jefferson High School for Science and Technology receives 2.7 positions.		194	Thomas Jefferson High School for Science and Technology receives 2.7 positions.		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]	203	1.0	290 students (ceiling)	203	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	193	1.0	Per school	193	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	194	0.50	Per school	194	0.50	Per school	Virginia state standards require provision of support services necessary for the efficient and cost-effective operation and maintenance of schools.	
Head Librarian	203	1.0	Per School	203	1.0	Per School	0.5	299 or fewer students
Librarian[1]	194	1.0	Per School	194	1.0	Per School	1.0	300 – 999 students
							2.0	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	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.	
		In addition, one community liaison is provided to Fairfax High School.			In addition, one community liaison is provided to Fairfax High School.			

[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 2021 Approved Budget: Contract Length (Days)	FY 2021 Approved Budget: Fairfax County School Board Staffing Standards: Personnel	FY 2021 Approved Budget: Fairfax County School Board Staffing Standards: Criteria	FY 2022 Proposed Budget: Contract Length (Days)	FY 2022 Proposed Budget: Fairfax County School Board Staffing Standards: Personnel	FY 2022 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	194/ 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.	194/ 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	194/ Various	Academy courses are staffed on an average ratio of 20:1. A pool of 75.0 positions is available for distribution.		194/ 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	218	1.0	Per school	218	1.0	Per school	Virginia state standards require provision of support services necessary for the efficient and cost-effective operation and maintenance of schools.	
Certified Athletic Trainer	219	1.0	Per school	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.	
School-Based Technology Specialist (SBTS)	219	1.0	Per school	219	1.0	Per school	Divisionwide, local school board shall employ 1.0 position per 1,000 students in grades kindergarten through 12 to serve as an instructional technology resource teacher.	

[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 2021 Approved Budget			FY 2022 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								
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 to 2,499 students		1.5	1,250 to 2,499 students		
		2.0	2,500+ students		2.0	2,500+ students		
Office Personnel[1]	260	1.0	Student services assistant	260	1.0	Student services 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 III/IV	260	1.0	Student information assistant III/IV		
	219	1.0	Student activities administrative assistant	219	1.0	Student activities administrative assistant		
	260	1.0	Finance technician II/III/IV	260	1.0	Finance technician II/III/IV		
	199/219	3.0	Office assistant	199/219	3.0	Office assistant		
	199	0.5	Student services office assistant	199	0.5	Student services office assistant		
	199	Additional position(s) are added when student enrollment meets the following requirements:		199	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 Lakes, and Westfield) and secondary schools (Hayfield, Lake Braddock, and Robinson) receive the following position allocations:			Subschool configurations (Chantilly, Centreville, Edison, Mount Vernon, 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		
	219	4.0	Subschool administrative assistant I	219	4.0	Subschool administrative assistant I		
	219	1.0	Student activities AA	219	1.0	Student activities AA		
	199	1.0	Office assistant (includes 0.5 for student services)	199	1.0	Office assistant (includes 0.5 for student services)		
		Schools with subschool configurations also receive additional position(s) when student enrollment meets the following requirements:			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)

Position	FY 2021 Approved Budget: Contract Length (Days)	FY 2021 Approved Budget: Fairfax County School Board Staffing Standards: Personnel	FY 2021 Approved Budget: Fairfax County School Board Staffing Standards: Criteria	FY 2022 Proposed Budget: Contract Length (Days)	FY 2022 Proposed Budget: Fairfax County School Board Staffing Standards: Personnel	FY 2022 Proposed Budget: Fairfax County School Board Staffing Standards: Criteria	State Staffing Standards: Personnel	State Staffing Standards: Criteria
Changes From the Previous Year are Highlighted								
Custodian	260	14.5 – 24.0	Per school The square footage component of the formula was adjusted to reflect an increase in the square feet per custodian. Number is based on a formula that considers student enrollment; square footage of the permanent building, modular buildings, and instructional trailers; specified teaching positions; and community use of facilities.	260	14.5 – 24.0	Per school The square footage component of the formula was adjusted to reflect an increase in the square feet per custodian. Number is based on a formula that considers student enrollment; square footage of the permanent building, modular buildings, and instructional trailers; specified teaching positions; and community use of facilities.	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	194	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	194	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	194	Assigned according to enrollment in the program.		194	Assigned according to enrollment in the program.		Standards of Quality do not mandate a ratio.	
Instrumental Band Teacher	194	Assigned according to enrollment in the program.		194	Assigned according to enrollment in the program.		Standards of Quality do not mandate a ratio.	
Reading Teacher	194	1.0	Per school Thomas Jefferson High School for Science and Technology does not receive a position.	194	1.0	Per school Thomas Jefferson High School for Science and Technology does not receive a position.	Standards of Quality require that students who are unable to read the materials necessary for instruction shall receive additional instruction.	
Systems of Support Teacher	208	1.0	Per school Thomas Jefferson High School for Science and Technology receives a 0.5 position.	208	1.0	Per school Thomas Jefferson High School for Science and Technology receives a 0.5 position.	Standards of Quality do not mandate a ratio.	
Laboratory Teacher	194	Thomas Jefferson High School for Science and Technology receives 15.0 positions.		194	Thomas Jefferson High School for Science and Technology receives 15.0 positions.		Standards of Quality do not mandate a ratio.	
Title I Teacher	194	Assigned to schools that are selected according to percentage of students from low-income families. Students in those schools receive supplemental services based on academic and special assistance needs.		194	Assigned to schools that are selected according to percentage of students from low-income families. Students in those schools receive supplemental services based on academic and special assistance needs.		No state standards. The Fairfax County Public School Board staffs this program in accordance with federal guidelines.	
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.	Standards of Quality do not mandate a ratio; however, related services must be provided.	
Safety and Security Assistant	187	3.0	Per school Thomas Jefferson High School for Science and Technology receives 2.0 positions. Chantilly, Woodson, and West Potomac High Schools receive 4.0 positions.	187	3.0	Per school Thomas Jefferson High School for Science and Technology receives 2.0 positions. 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 2021 Approved Budget			FY 2022 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	219	1.0	Per elementary CEDSS and Elementary DHOH program.	219	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.		The Virginia staffing standards do not specify this service.	
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)	194/190	Level 1 services generate 1.0 point while Level 2 services generate 2.6 points. One teacher for every 24.0 points. One assistant for every 24.0 Level 2 points. Supplementary staffing of 4.0 FTE is provided to CEDSS.		194/190	Level 1 services generate 1.0 point while Level 2 services generate 2.6 points. One teacher for every 24.0 points. One assistant for every 24.0 Level 2 points. Supplementary staffing of 4.0 FTE is provided to CEDSS.		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)	194/190	Level 1 services generate 1.0 point while Level 2 services generate 2.8 points. One teacher for every 24.0 points. One assistant for every 54.0 (middle), or 84.0 (high) Level 2 points. Supplementary staffing for secondary ED centers and CEDSS 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.		194/190	Level 1 services generate 1.0 point while Level 2 services generate 2.8 points. One teacher for every 24.0 points. One assistant for every 54.0 (middle), or 84.0 (high) Level 2 points. Supplementary staffing for secondary ED centers and CEDSS 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 2021 Approved Budget: Contract Length (Days)	FY 2021 Approved Budget: Fairfax County School Board Staffing Standards: Personnel	FY 2021 Approved Budget: Fairfax County School Board Staffing Standards: Criteria	FY 2022 Proposed Budget: Contract Length (Days)	FY 2022 Proposed Budget: Fairfax County School Board Staffing Standards: Personnel	FY 2022 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)	194		Level 1 services generate 1.0 point while Level 2 services generate 3.8 points. One teacher for every 22.0 points.	194		Level 1 services generate 1.0 point while Level 2 services generate 3.8 points. One teacher for every 22.0 points.		Level 1 students generate 1.0 point while Level 2 students generate 2.0-2.5 points (dependent on disability, with assistant). One teacher for every 20.0 points.
								OR
	190		Assistants are generated by adding all level 2 points and staffing for every 22.0 points. They are then split between IA and PHTA positions by allocating a PHTA for all PD, and 20 percent of NCE, and AUT points divided by 22. The remaining assistant positions are allocated as IA's.	190		Assistants are generated by adding all level 2 points and staffing for every 22.0 points. They are then split between IA and PHTA positions by allocating a PHTA for all PD, and 20 percent of NCE, and AUT points divided by 22. The remaining assistant positions are allocated as IA's.	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)
	185		1.0 PHA for every 22.8 Level 2 IDS and PD points	185		1.0 PHA for every 22.8 Level 2 IDS and PD points		
Applied Behavior Analysis Instructional Assistant	190		Distributed to elementary schools such that there is always one autism staff member for approximately 2.25 Level 2 autism services.	190		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	218	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.	218	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)	194		Level 1 services generate 1.0 point while Level 2 services generate 3.8 points at middle or 3.5 points at high. One teacher for every 22.0 points.	194		Level 1 services generate 1.0 point while Level 2 services generate 3.8 points at middle or 3.5 points at high. One teacher for every 22.0 points.		Level 1 students generate 1.0 point while Level 2 students generate 2.0-2.5 points (dependent on disability, with assistant). One teacher for every 20.0 points.
	190		Category B Secondary IAs and PHTAs are staffed the same as for elementary Category B.	190		Category B Secondary IAs and PHTAs are staffed the same as for elementary Category B.		OR
	185		1.0 PHA for first Level 2 PD and/or IDS student. 2.0 PHAs for 2 or more Level 2 IDS and/or PD students up to 52.6 PD and IDS level 2 points. 1.0 PHA allocated for each additional 31.5 PD and IDS level 2 points.	185		1.0 PHA for first Level 2 PD and/or IDS student. 2.0 PHAs for 2 or more Level 2 IDS and/or PD students up to 52.6 PD and IDS level 2 points. 1.0 PHA allocated for each additional 31.5 PD and IDS level 2 points.	1.0 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	194/190	1.0	8.5 students with assistant	194/190	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	194	1.0	18.5 students	194	1.0	18.5 students		The Virginia staffing standards do not specify this service.
	Teacher ratios are set to allow time for travel between schools.			Teacher ratios are set to allow time for travel between schools.				

[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 2021 Approved Budget: Contract Length (Days)	FY 2021 Approved Budget: Fairfax County School Board Staffing Standards: Personnel	FY 2021 Approved Budget: Fairfax County School Board Staffing Standards: Criteria	FY 2022 Proposed Budget: Contract Length (Days)	FY 2022 Proposed Budget: Fairfax County School Board Staffing Standards: Personnel	FY 2022 Proposed Budget: Fairfax County School Board Staffing Standards: Criteria	State Staffing Standards: Personnel	State Staffing Standards: Criteria
Changes From the Previous Year are Highlighted								
Preschool								
School-Based Teacher	194	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.	194	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	194	1.0	12 students	194	1.0	12 students	1.0	12 students
Preschool Autism Class (PAC) Teacher	218	1.0	6 students with 2.0 assistants	218	1.0	6 students with 2.0 assistants	The Virginia staffing standards do not specify this service.	
Speech and Language								
Level 1 School-Based	194	0.5	25 services at sites with 40 or more students with Autism, ID, IDS, Hearing, and Preschool Level 2 services. 34 services elsewhere.	194	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	194/190	1.0	8 students with assistant	194/190	1.0	8 students with assistant	1.0	8 students with assistant
Level 1 Itinerant	194	1.0	13 students receiving either vision or orientation and mobility services.	194	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	194	0.2	20 APE services at elementary sites with 20 or more APE services.	194	0.2	20 APE services at elementary sites with 20 or more APE services.		
Secondary	194	0.17	9 APE services at secondary sites with 9 or more APE services.	194	0.17	9 APE services at secondary sites with 9 or more APE services.		
Center-Based	194	1.0	Assigned based on enrollment.	194	1.0	Assigned based on enrollment.		
Itinerant	194	0.5	11.5 APE services	194	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	194	0.17	9 student periods, one planning period built in for each full teacher position allocated to high schools only.	194	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	218	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.	218	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	194	1.0	59 services for the first 945 services and then every 28 services. Additionally, there are 17.0 assistants.	194	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 2021 Approved Budget: Contract Length (Days)	FY 2021 Approved Budget: Fairfax County School Board Staffing Standards: Personnel	FY 2021 Approved Budget: Fairfax County School Board Staffing Standards: Criteria	FY 2022 Proposed Budget: Contract Length (Days)	FY 2022 Proposed Budget: Fairfax County School Board Staffing Standards: Personnel	FY 2022 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 / 219	2.0	Per school; Beginning in FY 2015, when assistant principals are promoted from AP I to AP II, they will remain on a 219-day contract.	260 / 219	2.0	Per school; Beginning in FY 2015, when assistant principals are promoted from AP I to AP II, they will remain on a 219-day contract.	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]	203	1.0	270 students	203	1.0	270 students	1.0	One full-time equivalent school counselor position per 325 students in grades kindergarten through 12.
Librarian / Assistant[1]	203	1.0	Per school	203	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	194	1.0	Per school	194	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	187	1.5	Per school	187	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	194	Maximum teacher load is 61 credit hours per teacher.		194	Maximum teacher load is 61 credit hours per teacher.		See high school standards.	
Assessment Coach	218	1.0	Per school	218	1.0	Per school	Virginia state standards require provision of support services necessary for the efficient and cost-effective operation and maintenance of schools.	
Office Personnel[1]	260 260 260 260 199	1.0 1.0 1.0 1.0 1.0	Administrative assistant III Student information assistant III/IV Finance technician Administrative assistant I Office assistant	260 260 260 260 199	1.0 1.0 1.0 1.0 1.0	Administrative assistant III Student information assistant III/IV 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)	219	1.0	Per school	219	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	194	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	194	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	218	Assigned according to need for cooperative work instruction.		218	Assigned according to need for cooperative work instruction.		Standards of Quality do not mandate a ratio.	

[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, or universal, funding allocations are made to schools and centers based on school level, programming, enrollment, and staffing levels. Although principals have the flexibility to utilize funding as needed for their school, the standard allocation rates are provided to give principals, teachers, and other school-based staff recommended guidelines for determining the allocation of their instructional materials and supply funds.

General Education Standard Allocations	ES	MS	HS	TJHSST
Per-Pupil Classroom Supply Allocation	$31.37	$31.37	$31.37	$51.62
Each Reading Teacher	$339.97	$339.97	$339.97	-
Each Elementary School Counselor	$349.23	-	-	-
Small School Allocation				
Enrollment less than 400	$1,147.50	-	-	-
Enrollment 400 to 600	$765.00	-	-	-
Per-Pupil Basal Material and Texts	$74.95	$96.78	$112.39	$123.51
FCPSOn Set-Aside	8.98	18.96	23.50	23.50
Developmental Reading Assessment Set-Aside	2.10	-	-	-
Social Studies Textbook Replacement Set-Aside	-	10.93	10.93	10.93
Math Textbook Replacement Set-Aside	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 for consumable materials such as workbooks, laboratory material and replacement of worn-out materials. In FY 2022, 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. In FY 2012, FCPS reduced the per-pupil amount for middle schools and high schools by $10.93 to reflect the purchase of social studies textbooks (online and print) centrally. 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 purchase of math textbooks (online and print) centrally. In FY 2020, high schools began contributing $23.50 toward the purchase of devices in support of FCPSOn. In FY 2021, middle schools will contribute $18.96 toward purchases of devices in support of FCPSOn. Beginning in FY 2022, elementary schools will contribute $8.98 toward purchases of devices in support of FCPSOn (to reflect implementation of grades 3-6). Central purchase of textbooks provides cost-savings and more consistency of resources for all students.

Noncapital Equipment

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

General Education Standard Allocations

New Teacher Position Equipment Funding

New teacher position equipment funding will be automatically distributed to qualifying schools. The allocation will be based on the change in teacher positions from the FY 2021 Approved Budget to the FY 2022 Approved Budget. Positions from the staffing contingency will not be eligible for new teacher position funding. The allocation per new teacher position is $1,750.

Library Materials

Library funding is centrally budgeted in Instructional Services and used to maintain up-to-date collections of print, non-print, and online materials that are resources for student learning. Funding of $3.4 million is allocated to schools by the Library Information Services office on an as-needed basis.

Live Materials

Each middle school is allocated funds for live materials based on grade seven student enrollment (including advanced academic) and one-half the enrollment of special education level 2 students. These funds are budgeted within instructional supplies. The rate is $2.11 per student.

Music

Based on enrollment in the elementary band and string programs, funding is allocated to schools on a per-pupil basis to purchase band and orchestra instruction books. Funding for general music textbooks is also provided. These funds are budgeted within basal materials and texts. The rate is $10.33 per student. The High School Marching Band program receives an additional $0.5 million to be used for instructional supplies and transportation needs to participate in mandatory assessments. Each high school is allocated $10,000 in instructional supplies and the remaining funds are distributed to each school based on the enrollment in the school's program. An additional $0.3 million is budgeted for the other music programs: orchestra, guitar, chorus, and concert band. These funds are distributed to each of the middle and high schools.

Programs for Advanced Academic Students

An additional allocation for advanced academic programs is provided to each school, based on school enrollment. The rates are:

- School-based itinerant programs $0.765 per student
- Regional center-based programs and school-based Level 4 programs $16.07 per student

School-Based Staff Development

All schools, alternative high schools, and special education centers receive per-school funding of $305. In addition, each school and special education center is allocated funds based on a rate of $34.25 per teacher. These funds are used to support initiatives to enhance the academic achievement of students.

Student Information System Per Diem

This funding provides five additional days of per diem for Student Information Systems operators in elementary schools. This funding may be used at the principal's discretion to bring the employees in five days earlier or on an as needed basis.

Department Chair Stipends

Middle and High school enrollment of:

- 1,500 or less 7 stipends @ $1,000 each
- 1,501 to 1,999 8 stipends @ $1,000 each
- 2,000 or more 10 stipends @ $1,000 each

In addition to the stipends, each school receives per diem days equal to the number of stipends. Alternative high schools and special education centers receive five per diem days only.

Computer Software

Funding for instructional computer software for schools is centrally budgeted in Instructional Services. These funds are calculated at a rate of $2.10 per pupil for elementary and high school, $6.70 per pupil for middle schools, and $13.00 per pupil for Thomas Jefferson High School for Science and Technology to purchase divisionwide subscription services, software images for computers, and software upgrades to enhance the instructional program.

Custodial Supplies

Funding is distributed based on a formula that takes into consideration each school's square footage, student population, staff population, School Age Child Care (SACC) enrollment, and enrollment at academies.

Custodial supplies for secondary and high schools (including alternative high schools) are provided under a Vendor Managed Inventory (VMI) program. The purpose of this system is to ensure schools have the supplies they need based on actual usage incurred. Funding for the program is centralized in the Office of Facilities Management.

Student Desks and Chairs

Schools are allocated $140 per student for one standard student desk and one standard chair per additional student as of September 30 compared to actual enrollment as of September 30 the prior year. These funds are budgeted within instructional supplies.

Field Trips

The Office of Transportation provides elementary schools two student orientation field trips for kindergarten and/or for rising middle school students and provides middle schools two orientation field trips for rising high school students. Funds are budgeted in the Office of Transportation, Department of Facilities and Transportation.

Other

Allocations to all schools will be made for the purpose listed on the following chart. Elementary, middle, and high schools receive 10 percent of the postage allocation to purchase stamps or utilize United Parcel Services. The remaining 90 percent is centralized to ensure savings from utilizing bulk mail rates.

Certain allocations are budgeted in various departments and regional office accounts. These include funds to:

- Provide equal opportunities for all students to participate in extracurricular activities.
- Award mini-grants to classroom teachers who request special materials or other support to improve instruction through creative teaching.
- Reallocate funds to schools for temporary office personnel to assist with unique requirements that cannot be supported by individual school budgets.

Funding in the amount of $0.8 million is included in the Instructional Services budget for indigent students who want to participate in string and band music programs at the elementary, middle, and high school levels.

The region assistant superintendents and Department of Special Services are provided reserve accounts based on enrollment. These funds are allocated to schools and special education centers throughout the year to meet 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 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

Special Education Standard Allocations

Instructional supplies for special education are allocated to the schools and centers on a per-service basis, except for the alternative programs, therapy services, and vocational educational programs, which are allocated on a per-teacher basis. The allocations are used to provide classroom materials similar to those used in the general education program but specific to students receiving special education services.

Special Education Standard Allocations	FY 2022 Instructional Supplies Allocation	FY 2022 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 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved	FY 2021 Revised	FY 2022 Proposed
SCHOOL OPERATIONS	1,966,919,600	2,051,659,207	2,136,016,697	2,143,322,211	2,143,322,211	2,186,007,840
CABLE COMMUNICATION	875,000	875,000	875,000	875,000	875,000	875,000
TRANSFERS IN - COUNTY Total	**1,967,794,600**	**2,052,534,207**	**2,136,891,697**	**2,144,197,211**	**2,144,197,211**	**2,186,882,840**
TRANSFERS IN Total	**1,967,794,600**	**2,052,534,207**	**2,136,891,697**	**2,144,197,211**	**2,144,197,211**	**2,186,882,840**
SALES TAX	198,420,631	208,157,322	216,546,500	222,513,102	191,438,917	209,821,874
SALES TAX RECEIPTS Total	**198,420,631**	**208,157,322**	**216,546,500**	**222,513,102**	**191,438,917**	**209,821,874**
BASIC SCHOOL AID	271,321,034	291,073,413	289,694,714	337,158,359	347,906,920	326,072,641
TEXTBOOKS PAYMENT	6,246,589	5,863,834	5,894,508	6,711,717	6,711,717	6,429,203
GIFTED EDUCATION	3,015,752	3,144,771	3,161,222	3,622,216	3,622,216	3,469,747
REMEDIAL EDUCATION	5,234,890	5,474,232	5,502,868	6,619,912	6,619,912	6,341,263
SPECIAL EDUCATION	45,463,882	48,918,667	49,467,268	55,270,023	55,270,023	52,943,560
VOCATIONAL	1,991,534	2,795,352	2,809,975	2,747,888	2,747,888	2,632,222
SOCIAL SECURITY	17,184,096	18,169,791	18,323,379	20,671,613	20,671,613	19,921,136
STATE RETIREMENT	39,375,477	40,124,955	40,451,932	48,212,946	48,212,946	46,482,651
STATE GROUP LIFE INS.	1,138,020	1,222,967	1,229,364	1,436,396	1,436,396	1,435,758
SOQ ENGLISH FOR SPEAKERS OF OTHER LANG	13,707,021	14,158,125	14,443,279	18,706,228	18,706,228	19,213,587
SOQ/EQUALIZED ACCOUNTS Total	**404,678,295**	**430,946,107**	**430,978,509**	**501,157,298**	**511,905,859**	**484,941,768**
LIMITED TERM COMPENSATION	2,842,566	0	18,665,027	0	0	0
AT RISK INCENTIVE FUNDED	0	282,980	1,379,266	3,897,745	3,897,745	4,059,759
STATE SPED TUITION INCENTIVE	0	2,157,314	4,325,550	0	0	0
MATH/READING INSTRUCTIONAL SPEC INCENTIV	0	0	0	54,148	54,148	54,148
EARLY READING SPEC INITIATIVE INCENTIVE	0	0	0	185,486	185,486	185,486
LIMITED TERM INCENTIVE	0	0	0	0	20,325,624	0
GOVERNOR'S SCHOOL	3,254,268	3,147,244	3,295,205	3,487,714	3,487,714	3,712,166
NO LOSS FUNDING INCENTIVE	0	0	0	0	0	18,344,358
INCENTIVE PROGRAMS Total	**6,096,834**	**5,587,538**	**27,665,048**	**7,625,093**	**27,950,717**	**26,355,917**
HOMEBOUND	312,331	326,430	330,714	357,434	357,434	239,663
CATEGORICAL PROGRAMS Total	**312,331**	**326,430**	**330,714**	**357,434**	**357,434**	**239,663**
AT RISK LOTTERY FUNDED	2,607,933	2,698,448	1,868,172	1,862,323	1,862,323	2,969,712
FOSTER CARE	238,849	155,011	271,421	287,992	287,992	266,230
REDUCED K-3 PROJECTS	4,334,365	4,433,852	4,470,314	6,069,300	6,069,300	5,754,864
LIMITED TERM SUPPORT LOTTERY	15,611,922	21,206,825	21,426,645	23,295,236	23,295,236	23,307,054
VOC OCCUPATIONAL PREPARATION	620,647	370,675	386,244	543,971	543,971	516,879
SPECIAL EDUCATION REGIONAL LOTTERY	36,642	0	0	4,539,161	4,539,161	4,539,161
EARLY READING INTERVENTION	1,360,543	2,265,306	2,627,564	2,962,915	2,962,915	2,711,729
SOL ALGEBRA READINESS	694,902	722,917	742,222	912,595	912,595	908,586
LOTTERY FUNDED Total	**25,505,803**	**31,853,034**	**31,792,582**	**40,473,493**	**40,473,493**	**40,974,215**
STATE GRANTS	744,101	654,758	841,070	147,394	147,394	147,394
STATE REVENUE	609,262	608,500	562,609	615,000	615,000	700,000
STATE GRANTS Total	**1,353,363**	**1,263,258**	**1,403,679**	**762,394**	**762,394**	**847,394**
STATE REVENUE Total	**636,367,257**	**678,133,689**	**708,717,032**	**772,888,813**	**772,888,813**	**763,180,830**
IMPACT AID	2,949,791	5,033,185	3,945,516	2,998,131	2,998,131	2,998,131
IMPACT AID-SEVERE DISBLD DOD	328,232	344,731	956,785	250,000	250,000	250,000
IMPACT AID Total	**3,278,022**	**5,377,916**	**4,902,301**	**3,248,131**	**3,248,131**	**3,248,131**
FEDERAL GRANTS	70,436	29,853	14,597	0	32,230,943	0
PRESCHOOL	777,154	803,357	810,735	829,535	882,007	836,008
SPECIAL EDUCATION-PERKINS	85,383	68,550	0	0	0	0
FEDERAL REVENUE	0	240,898	203	21,088,893	21,691,840	0
SPEC ED HEARING APPEALS-FEDERAL	2,619	21,876	0	37,630	37,630	37,630
PROF TECH EDUCATION-PERKINS	1,158,317	2,358,890	1,726,943	2,114,698	2,552,191	2,023,737
FEDERAL GRANTS Total	**2,093,907**	**3,523,425**	**2,552,478**	**24,070,756**	**57,394,611**	**2,897,375**
E-RATE REBATE	2,257,540	323,834	1,648,804	2,500,000	2,500,000	2,500,000
E-RATE Total	**2,257,540**	**323,834**	**1,648,804**	**2,500,000**	**2,500,000**	**2,500,000**
IDEA	37,836,146	40,394,631	36,852,596	36,218,763	37,580,461	37,414,692
SPECIAL EDUCATION Total	**37,836,146**	**40,394,631**	**36,852,596**	**36,218,763**	**37,580,461**	**37,414,692**
NJROTC PROGRAM	478,290	568,887	551,613	518,200	518,200	518,200
JUNIOR ROTC PROGRAM Total	**478,290**	**568,887**	**551,613**	**518,200**	**518,200**	**518,200**

School Operating Fund Revenue Detail

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved	FY 2021 Revised	FY 2022 Proposed
FEDERAL REVENUE Total	**45,943,905**	**50,188,693**	**46,507,792**	**66,555,850**	**101,241,403**	**46,578,398**
FAIRFAX CITY EDUCATION CONTRACT	46,010,298	47,158,189	48,697,135	49,573,557	49,573,557	50,243,746
FAIRFAX CITY Total	**46,010,298**	**47,158,189**	**48,697,135**	**49,573,557**	**49,573,557**	**50,243,746**
CITY REVENUE Total	**46,010,298**	**47,158,189**	**48,697,135**	**49,573,557**	**49,573,557**	**50,243,746**
OUT-OF-COUNTY INDIVIDUALS	262,475	231,236	191,984	310,970	310,970	230,970
GOVERNOR'S SCHOOL	5,635,293	5,636,128	5,963,192	5,908,302	5,908,302	5,668,302
VA SCHOOL DISTRICTS (SPECIAL ED)	468,706	633,293	394,796	1,000,000	1,000,000	640,000
DAY SCHOOL TUITION Total	**6,366,474**	**6,500,657**	**6,549,972**	**7,219,272**	**7,219,272**	**6,539,272**
ALTERNATIVE SCHOOL	0	0	0	20,450	20,450	20,450
ADULT GENERAL EDUCATION	121,581	79,351	53,361	154,843	154,843	79,843
VOC EDUCATION LPN	104,644	55,651	22,775	52,347	52,347	52,347
ADULT TUITION Total	**226,225**	**135,002**	**76,136**	**227,640**	**227,640**	**152,640**
DUES DEDUCTION FEES	93,541	94,828	96,311	50,000	50,000	50,000
EXTRA-CURRICULAR ACTIVITY FEE	333,750	200	0	0	0	0
STAFF DEVELOPMENT FEES	802	0	0	51,839	51,839	0
MONOPOLE FEE	1,861,783	1,978,996	2,055,563	1,337,840	1,337,840	1,977,840
OTHER FEES Total	**2,289,876**	**2,074,024**	**2,151,874**	**1,439,679**	**1,439,679**	**2,027,840**
MUSICAL INSTRUMENT REPAIR FEES	368,227	374,083	366,850	214,200	214,200	364,200
NATIONAL SYMPHONY CONCERT FEES	83,121	88,614	65,961	85,491	85,491	85,491
FIELD TRIP FEES	119,653	109,819	114,755	52,820	52,820	52,820
STUDENT PARKING FEES	899,700	964,328	686,812	1,168,000	1,168,000	968,000
AP/IB TEST FEES	474,270	454,573	328,979	604,044	604,044	454,044
PUPIL PLACEMENT FEE	226,204	273,400	242,000	452,835	452,835	272,835
TECHNOLOGY SUPPORT FEE	0	0	1,602,555	3,283,916	3,283,916	4,334,600
SCHOOL FEES Total	**2,171,175**	**2,264,817**	**3,407,912**	**5,861,306**	**5,861,306**	**6,531,990**
TUITION FEES & OTHER CHGS FOR SERVICES Total	**11,053,750**	**10,974,500**	**12,185,894**	**14,747,897**	**14,747,897**	**15,251,742**
REBATES & INSURANCE PROCEEDS	1,796,629	1,723,627	1,792,424	1,361,015	1,361,015	1,778,254
VANDALISM & REPAIR	1,280	1,096	892	16,320	16,320	16,320
INSURANCE CLAIMS & RESTITUTION Total	**1,797,909**	**1,724,724**	**1,793,316**	**1,377,335**	**1,377,335**	**1,794,574**
FAIRFAX EDUCATION FOUNDATION	212,698	132,232	355,172	0	0	0
PRIVATE INDUSTRY GRANTS	34,054	0	15,710	0	0	0
NON-PROFIT GRANTS	42,352	0	0	0	0	0
PRIVATE GRANTS Total	**289,104**	**132,232**	**370,882**	**0**	**0**	**0**
MISCELLANEOUS REVENUE	854,064	324,066	-22,067	1,181,854	1,181,854	681,854
LOCAL FUND EXPENDITURES	7,344,074	6,829,279	6,268,810	6,346,945	6,346,945	6,846,945
EMPLOYEES ON LOAN TO OTHER AGENCIES	0	0	0	90,000	90,000	0
EXTRA CURRICULAR CHARGES	0	0	0	20,400	20,400	0
OTHER REVENUE Total	**8,198,138**	**7,153,345**	**6,246,743**	**7,639,199**	**7,639,199**	**7,528,799**
PTA/PTO DONATIONS	25,883	0	0	0	0	0
OTHER DONATIONS	0	400	0	0	0	0
DONATIONS Total	**25,883**	**400**	**0**	**0**	**0**	**0**
MISCELLANEOUS REVENUE Total	**10,311,033**	**9,010,700**	**8,410,941**	**9,016,534**	**9,016,534**	**9,323,373**
FACILITIES USE RENTAL INCOME	1,675,477	1,789,189	1,163,925	1,697,445	1,697,445	1,697,445
FACILITIES USE PERSONNEL SERVICES	1,649,022	1,885,561	1,186,666	1,785,115	1,785,115	1,785,115
FACILITIES USE- SPECIAL FEES	212,420	281,383	194,579	28,899	28,899	28,899
FACILITIES USE-CUMMULATIVE DEPOSITS	933	-791	659	0	0	0
FACILITIES USE Total	**3,537,853**	**3,955,341**	**2,545,828**	**3,511,459**	**3,511,459**	**3,511,459**
SALE OF USED EQUIPMENT	220,268	185,169	266,450	78,000	78,000	78,000
SALE OF VEHICLES	186,968	119,217	80,453	91,800	91,800	91,800
SALE OF SALVAGE	0	0	0	5,000	5,000	5,000
GAIN SALE ASSET-MOD	0	0	0	0	0	0
SALE OF PROPERTY Total	**407,236**	**304,386**	**346,902**	**174,800**	**174,800**	**174,800**
INTEREST ON POOLED CASH	0	586	407	0	0	0
USE OF MONEY Total	**0**	**586**	**407**	**0**	**0**	**0**
REVENUE FROM USE OF MONEY & PROPERTY Total	**3,945,088**	**4,260,314**	**2,893,138**	**3,686,259**	**3,686,259**	**3,686,259**
Grand Total	**2,721,425,931**	**2,852,260,292**	**2,964,303,629**	**3,060,666,121**	**3,095,351,674**	**3,075,147,188**

School Operating Fund Expenditure Detail

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved	FY 2021 Revised	FY 2022 Proposed
DIVISION SUPT	289,952	300,643	311,526	311,526	311,526	311,526
DEPUTY SUPT	223,071	216,606	224,447	224,447	224,447	224,447
DIVISION CHIEF	537,802	412,470	406,696	424,927	383,877	561,599
ASSISTANT SUPT	1,975,111	1,905,162	2,153,908	2,340,965	2,295,592	2,295,592
DIVISIONWIDE COUNSEL	190,781	196,542	202,478	202,478	215,446	215,446
AUDITOR GENERAL	187,041	192,688	198,508	198,508	198,508	198,508
LEADERSHIP TEAM Total	**3,403,759**	**3,224,111**	**3,497,563**	**3,702,851**	**3,629,397**	**3,807,118**
PRINCIPAL ES	18,818,102	19,474,633	19,885,105	20,207,464	20,129,474	20,129,474
PRINCIPAL MS	3,247,319	3,333,958	3,372,338	3,383,014	3,367,122	3,367,122
PRINCIPAL HS	3,681,085	4,063,065	4,082,267	4,303,607	4,303,613	4,303,613
PRINCIPAL SPECL ED	983,633	955,215	1,035,085	1,037,962	1,005,875	1,005,875
PRINCIPAL ALT HS	397,720	425,399	233,760	0	0	0
PRINCIPALS Total	**27,127,860**	**28,252,270**	**28,608,555**	**28,932,047**	**28,806,084**	**28,806,084**
ASST PRINCIPAL ES	20,467,201	21,205,519	21,571,288	20,756,354	21,350,464	20,610,304
ASST PRINCIPAL MS	6,286,292	7,119,431	7,350,812	6,018,590	6,566,887	5,959,969
ASST PRINCIPAL HS	13,818,821	14,171,627	14,538,485	14,085,444	14,708,743	14,106,709
ASST PRINCPAL SP ED	2,768,243	2,794,601	2,823,841	2,727,632	2,722,081	2,722,081
ADMINISTRATORS NONTRADITIONAL	628,644	505,613	588,088	660,196	661,493	661,493
STUDT ACT DIRECTOR	2,984,923	3,190,974	3,202,706	3,174,219	3,136,068	3,126,751
STUDENT SERVICES DIRECTOR	5,788,669	6,136,430	6,357,112	6,514,814	6,511,474	6,511,474
ASST ADMINISTRATOR NONTRADITIONAL	0	0	286,085	572,170	608,413	574,500
ASSISTANT PRINCIPALS Total	**52,742,793**	**55,124,195**	**56,718,416**	**54,509,419**	**56,265,623**	**54,273,281**
EXECUTIVE PRINCIPAL	956,023	1,503,866	1,563,065	1,924,530	1,927,845	1,927,845
DIRECTOR	5,085,961	5,264,773	5,658,493	5,783,884	5,774,673	5,908,835
COORDINATOR	13,105,286	13,596,257	13,771,163	14,278,492	14,313,771	14,358,193
DEPUTY AUDITOR GENERAL	140,521	143,532	147,867	149,578	149,578	149,578
SUPERVISORS Total	**19,287,791**	**20,508,428**	**21,140,588**	**22,136,484**	**22,165,867**	**22,344,451**
HEARING OFFICER/ASST	685,090	693,232	688,597	691,434	663,656	663,656
EXECUTIVE ASSISTANT	260,734	280,620	293,434	298,762	298,764	298,764
AUDITOR	236,898	359,441	432,014	460,957	460,958	460,958
FUNCTIONAL SUPERVISOR	9,421,362	9,796,653	10,820,018	10,987,901	10,996,271	10,902,769
ATTORNEY	342,638	302,533	369,592	571,979	571,981	961,066
CERTIFIED ATHLETIC TRAINER	1,772,873	1,867,004	1,909,877	1,914,434	1,914,443	1,914,443
PSYCHOLOGIST	12,486,854	14,092,645	14,823,708	14,955,765	15,674,990	15,628,268
SOCIAL WORKER	12,497,666	14,087,637	14,448,819	15,401,028	15,477,178	15,196,228
INSTRUCTIONAL SPECIALIST	13,857,410	16,044,961	16,711,399	16,459,205	17,190,856	17,233,975
BUSINESS SPECIALIST	19,514,367	20,355,022	22,580,835	24,313,264	25,662,531	25,291,512
TECH SPECIALIST	52,674,507	56,047,305	58,563,469	61,203,781	65,184,783	64,870,227
SPECIALISTS Total	**123,750,399**	**133,927,053**	**141,641,761**	**147,258,510**	**154,096,411**	**153,421,865**
TECHNICIAN	18,478,318	19,686,501	20,059,381	21,411,829	21,410,334	21,507,444
SAFETY/SECURTY SPEC	2,920,410	2,892,643	2,941,942	2,901,908	2,901,908	2,901,908
CAREER CENTER SPEC	1,484,178	1,523,709	1,579,672	1,542,686	1,523,921	1,523,921
SAFETY/SECURTY ASST	4,658,600	5,033,030	5,087,094	4,892,655	4,988,275	4,847,169
TECHNICAL PERSONNEL Total	**27,541,506**	**29,135,883**	**29,668,089**	**30,749,078**	**30,824,439**	**30,780,442**

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved	FY 2021 Revised	FY 2022 Proposed
TCHR KINDERGARTEN	38,502,927	40,497,628	42,079,713	40,261,335	39,706,149	39,706,149
TCHR ES (1-6)	261,490,989	274,370,771	261,894,982	268,162,401	261,576,849	264,176,763
TCHR ES - PE/MUSIC/ART	55,496,830	58,863,017	61,098,607	65,913,099	61,643,428	65,386,830
TCHR MS	101,361,827	107,228,985	102,465,368	110,453,488	104,810,980	109,025,309
TCHR HS	198,978,853	209,589,071	200,927,093	207,749,283	204,957,027	206,067,344
TCHR SPECIAL ED	218,577,738	230,222,376	244,676,189	254,861,485	251,115,599	252,322,144
TCHR READING	13,812,935	13,919,283	14,810,039	17,364,784	15,695,947	17,255,947
TCHR ES ART	223,007	228,954	292,044	292,701	230,704	275,322
TCHR PREK AND EARLY HEAD START	314,714	218,301	367,927	0	357,187	0
TCHR GT RESOURCE	8,274,286	8,862,743	10,015,536	8,732,034	9,743,361	10,156,244
TCHR INSTMNTL MUSIC	12,653,302	13,740,366	14,424,000	14,536,629	14,543,935	14,554,629
TCHR PROF TECH	23,022,173	24,105,547	25,318,403	26,595,275	25,301,140	26,361,340
TCHR WORK EXPER PRG	95,290	93,367	100,425	0	0	0
TCHR INSTRL SUPPORT	37,210,495	40,923,072	45,141,013	26,121,257	42,632,317	26,143,934
SCHOOL COUNS SVS MS/HS	27,366,819	29,077,956	31,003,445	30,394,035	30,530,816	30,047,604
SCHOOL COUNS SVS ES	16,555,712	17,712,159	18,640,541	18,185,941	18,974,759	18,310,635
LIBRARIAN	18,791,378	19,646,492	21,050,884	21,279,544	21,099,164	21,165,758
AUDIOLOGIST	1,449,544	1,522,927	1,575,517	1,460,112	1,460,153	1,460,153
TCHR STAFFNG RESRVE	0	0	0	11,787,138	11,787,138	11,787,138
PHYS/OCC THERAPIST	6,774,316	7,333,816	7,590,149	7,432,284	7,517,253	7,317,471
TCHR PROF TECH ACAD	5,490,863	5,628,294	5,708,144	7,096,866	6,994,477	7,157,245
TCHR ALTERNATIVE ED	12,235,418	13,545,000	13,161,635	13,643,199	13,414,001	13,509,121
TCHR ESL	6,170,439	5,700,513	63,030,909	66,953,169	65,290,209	69,667,058
TCHR PROF TECH PROJ	283,585	327,916	384,984	0	0	0
TCHR LAB	1,401,031	1,297,196	1,215,380	1,353,884	1,322,827	1,322,827
TEACHERS Total	**1,066,534,473**	**1,124,655,750**	**1,186,972,925**	**1,220,629,944**	**1,210,705,419**	**1,213,176,964**
INSTRUCTL ASSIST K	17,099,403	17,350,329	18,050,621	17,588,886	17,401,826	17,787,625
INSTRL ASSIST GENRL	7,573,514	7,272,531	7,134,778	8,008,005	6,675,403	8,129,499
INSTRL ASSIST SP ED	52,314,291	54,283,091	57,087,310	60,265,896	60,452,078	62,247,069
INSTRL ASSIST ALT	338,780	344,433	279,715	322,242	228,673	233,380
INSTRL ASSIST SP PRG	517,777	481,414	193,619	0	113,836	0
INSTRL ASSIST RESRV	0	0	0	2,424,098	2,424,098	2,500,292
IA- TITLE I	-505	0	0	0	0	0
INSTRUCTIONAL ASSISTANTS Total	**77,843,260**	**79,731,797**	**82,746,043**	**88,609,127**	**87,295,914**	**90,897,865**
PUB HLTH TRN ASSIST	9,896,119	9,849,878	10,019,106	10,389,771	10,336,367	10,469,379
SPECIAL EDUCATION ATTENDANT	3,343,245	3,297,558	3,362,048	4,058,132	3,740,232	4,162,109
SPECIALIZED ASSISTANTS Total	**13,239,365**	**13,147,435**	**13,381,154**	**14,447,903**	**14,076,599**	**14,631,488**
OFFICE ASSIST ES	25,081,599	25,804,471	26,131,993	27,469,600	26,522,494	27,423,433
OFFICE ASSIST MS	4,314,526	4,492,131	4,784,928	4,397,185	4,698,754	4,338,901
OFFICE ASSIST SEC	12,728,077	13,383,070	13,758,982	13,160,998	13,608,546	13,026,841
OFFICE ASSIST SP ED	1,463,918	1,464,083	1,480,846	1,636,170	1,487,844	1,635,938
PROGRAM/ADMINISTRATIVE ASSISTANT	8,017,770	8,318,482	8,307,177	8,321,330	8,306,838	7,973,114
TECHNICAL ASSISTANT	3,783,260	3,995,603	3,722,038	3,865,486	3,899,450	4,018,273
OFFICE ASSISTANT PERSONNEL Total	**55,389,151**	**57,457,841**	**58,185,964**	**58,850,769**	**58,523,926**	**58,416,500**
TRADESPERSON	23,350,350	23,970,551	25,380,158	27,012,269	26,479,661	26,728,006
SECURITY OFFICER	1,809,339	1,872,759	1,939,063	1,649,805	1,831,474	1,838,750
TRADES PERSONNEL Total	**25,159,689**	**25,843,310**	**27,319,221**	**28,662,074**	**28,311,135**	**28,566,756**
CUSTODIAN	49,534,486	52,186,201	54,507,858	56,232,870	55,604,731	56,477,234
FIELD CUSTODIAN	1,203,132	1,241,561	1,367,105	1,511,774	1,549,218	1,549,218
PLANT OPERATIONS MONITOR	1,033,958	1,098,692	1,095,212	1,188,362	1,180,650	1,180,650
CUSTODIAL PERSONNEL Total	**51,771,576**	**54,526,454**	**56,970,175**	**58,933,006**	**58,334,599**	**59,207,102**
ROUTE SUPERVISOR	2,061,834	2,221,030	2,175,373	2,196,287	2,186,682	2,186,682
TRANSPORTATION PERSONNEL Total	**2,061,834**	**2,221,030**	**2,175,373**	**2,196,287**	**2,186,682**	**2,186,682**

School Operating Fund Expenditure Detail

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved	FY 2021 Revised	FY 2022 Proposed
TURNOVER	0	0	0	-19,708,843	0	-20,162,282
VACANCY	0	0	0	-25,288,585	-25,288,585	-24,642,789
INCURRED T/O OFFSET	0	0	0	1,511,950	0	0
SALARY ADJUSTMENTS Total	**0**	**0**	**0**	**-43,485,478**	**-25,288,585**	**-44,805,070**
REGULAR SALARIES - CONTRACTED Total	**1,545,853,455**	**1,627,755,558**	**1,709,025,827**	**1,716,132,021**	**1,729,933,509**	**1,715,711,528**
OVERTIME	2,661,649	3,213,045	3,362,777	2,378,488	2,760,631	2,378,080
OVERBASE SALARIES	5,898,804	6,687,414	7,485,969	6,093,818	6,120,819	6,094,226
OVERTIME Total	**8,560,452**	**9,900,458**	**10,848,746**	**8,472,305**	**8,881,450**	**8,472,305**
BUS DRIVER	44,938,640	46,079,604	47,262,457	50,948,314	50,764,573	48,853,640
BUS ATTENDANT	12,491,422	12,359,714	13,867,319	12,540,920	12,540,920	13,864,943
BUS DRVR - FIELD TRIP	1,731,968	1,789,410	1,203,623	1,923,310	1,815,629	1,923,310
PERFRM ACT FLD TRIP	14,088	18,169	39,640	0	13,310	0
VAN DRIVER - TRANSPORTATION	1,927,331	2,091,657	2,222,593	1,687,012	1,687,012	2,222,593
TRANSPORTATION Total	**61,103,450**	**62,338,554**	**64,595,632**	**67,099,556**	**66,821,443**	**66,864,485**
BUS DRVR VHSL TRIP	2,004,724	1,998,992	1,435,872	2,156,357	2,164,108	2,156,357
MILEAGE ONLY VHSL TRIP	14,094	12,282	8,832	0	0	0
FIELD TRIPS Total	**2,018,818**	**2,011,274**	**1,444,704**	**2,156,357**	**2,164,108**	**2,156,357**
CONTRACTED F/S WRKR	0	0	1,170	0	0	0
FOOD SERVICES Total	**0**	**0**	**1,170**	**0**	**0**	**0**
HOURLY SALARIES - CONTRACTED Total	**71,682,720**	**74,250,287**	**76,890,252**	**77,728,218**	**77,867,001**	**77,493,147**
HRLY TEACHER	10,272,852	10,024,208	11,890,879	8,586,981	16,829,605	8,797,992
HRLY TECHNICAL	5,275,932	5,370,209	5,513,026	3,701,564	4,960,304	3,892,373
HRLY OFFICE ASSIST	2,795,435	2,744,622	2,573,160	3,390,459	3,888,408	3,170,064
HRLY CUSTODIAN	180,577	494,941	1,027,980	648,212	743,616	648,212
HRLY FOOD SVC WRKR	0	0	106,606	0	0	0
HRLY INSTRL ASSIST	410,143	438,160	527,369	357,491	389,153	354,491
HRLY DINING ASSIST	1,110,832	1,118,604	1,047,293	1,023,644	989,562	1,023,644
HRLY PROFESSIONAL	1,601,380	1,783,648	1,982,394	1,230,614	1,884,045	1,283,624
HOURLY TRADES	237,779	320,197	458,907	233,837	233,837	233,837
HRLY TEMP ALT DUTY	47,199	52,127	32,712	0	-3,101	0
HRLY PARENT LIAISON	2,107,632	2,143,698	2,020,380	2,452,964	2,481,893	2,450,964
AFTER SCHOOL PROGRAMS	1,080,415	1,176,200	1,050,522	687,775	817,832	687,775
HRLY ACTNG SB ADMIN	689,674	989,939	1,392,963	0	0	0
HOURLY SALARIES Total	**25,809,850**	**26,656,553**	**29,624,190**	**22,313,540**	**33,215,155**	**22,542,975**
SUBS SICK/PERSNL LV	15,292,163	15,539,669	12,054,110	18,250,735	17,972,871	18,250,735
SUBS OFFICL/VAC LV	3,378,427	3,125,620	2,892,164	2,854,002	2,854,002	2,854,002
SUBS STUDENT ACTIVS	184,636	182,039	130,971	56,604	52,139	56,604
SUBS ORGANIZATNL LV	34,433	36,783	10,744	27,814	27,814	27,814
SUBS S/T DISABILITY	900,080	736,123	650,847	542,391	542,391	542,391
SUBSTITUTE COSTS-LEAVE Total	**19,789,739**	**19,620,235**	**15,738,836**	**21,731,546**	**21,449,217**	**21,731,546**
SUBS TRAINING	2,418,429	2,404,154	1,944,061	2,630,219	2,641,934	3,434,280
SUBSTITUTE COSTS-TRAINING Total	**2,418,429**	**2,404,154**	**1,944,061**	**2,630,219**	**2,641,934**	**3,434,280**
HOURLY SALARIES - NONCONTRACTED Total	**48,018,018**	**48,680,942**	**47,307,087**	**46,675,305**	**57,306,305**	**47,708,801**
SCHOOL BOARD MEMBER	381,032	386,008	386,050	391,508	391,508	391,508
COURT SUPPLEMENT	38,928	39,078	42,084	41,567	41,567	41,567
EXTRA DUTY SUPPLEMENT	2,953,367	3,134,902	3,170,669	3,290,648	3,319,640	3,293,290
ATHLETIC COACHING SUPPLEMENT	4,949,295	4,999,724	4,946,512	5,007,984	5,007,984	5,007,984
OUTSTAND PERF AWARD	177,150	115,414	86,410	97,373	172,987	102,473
RECRUITMENT BONUS	52,000	57,000	38,000	102,000	102,000	102,000
SALARY SUPPLEMENT	2,650,334	1,202,606	617,000	705,000	705,000	790,000
DEPT CHAIR STIPEND	560,021	568,901	601,700	630,373	630,373	630,373
SUPPLEMENTS Total	**11,762,127**	**10,503,633**	**9,888,425**	**10,266,453**	**10,371,059**	**10,359,195**
SALARY PLACEHOLDER	0	0	0	13,623,206	14,468,107	5,300,000
SCHOOL TESTING REQUIREMENTS	0	0	0	900,341	953,629	900,341
SALARY PLACEHOLDERS Total	**0**	**0**	**0**	**14,523,547**	**15,421,736**	**6,200,341**

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved	FY 2021 Revised	FY 2022 Proposed
ANNUAL LV PAYMENT	3,229,909	2,661,404	2,712,100	3,673,237	3,673,237	3,673,237
SICK LV PAYMENT	2,368	828	355	36,161	36,161	36,161
EXTENDED SICK LV	407,156	487,133	257,599	1,076,794	1,076,794	1,076,794
SEVERANCE PAY	0	28,899	0	0	0	0
S/T DISABILITY COMP	727,732	739,976	660,043	571,116	571,116	571,116
LEAVE PAYMENTS Total	**4,367,165**	**3,918,239**	**3,630,097**	**5,357,308**	**5,357,308**	**5,357,308**
SALARY SUPPLEMENTS Total	**16,129,292**	**14,421,873**	**13,518,522**	**30,147,308**	**31,150,102**	**21,916,844**
COMMUNITY USE	1,748,717	1,966,251	1,523,743	2,979,765	3,468,167	2,979,765
FIELD TRIP GENERAL	1,311,675	1,305,971	899,310	953,811	953,811	953,811
SCHOOL ACTIVITIES	5,266	8,355	1,146	110,400	110,400	110,400
REIMBURSABLE SALARIES Total	**3,065,658**	**3,280,577**	**2,424,198**	**4,043,976**	**4,532,378**	**4,043,976**
WPFO - PERSONNEL	-8,966,846	-9,393,111	-8,989,119	-9,133,758	-29,263,455	-9,383,068
GRANT INDIRECT COST RECOVERY	-1,081,136	-889,282	-886,040	-960,821	-960,821	-960,821
WORK PERFORMED FOR OTHERS Total	**-10,047,982**	**-10,282,393**	**-9,875,158**	**-10,094,579**	**-30,224,276**	**-10,343,889**
REIMBURSABLE SALARIES Total	**-6,982,324**	**-7,001,816**	**-7,450,961**	**-6,050,603**	**-25,691,898**	**-6,299,913**
VRS RETIREMENT	231,970,865	235,058,620	246,789,314	266,070,584	268,222,685	269,517,585
ERFC RETIREMENT	88,637,797	93,857,986	101,412,466	104,268,350	104,549,180	108,306,955
FCERS CNTY RETIREMT	44,389,224	49,837,853	53,532,237	58,568,704	58,567,000	59,324,204
VRS RETIREE MEDICAL	17,488,326	17,997,561	18,897,806	19,556,599	19,548,316	19,482,612
RETIREMENT Total	**382,486,212**	**396,752,019**	**420,631,822**	**448,464,237**	**450,887,180**	**456,631,356**
SOCIAL SECURITY	123,010,576	129,196,750	135,230,002	143,297,872	144,368,758	144,784,349
SOCIAL SECURITY Total	**123,010,576**	**129,196,750**	**135,230,002**	**143,297,872**	**144,368,758**	**144,784,349**
STATE LIFE INSURNCE	13,570,773	14,301,551	15,019,375	15,839,228	15,832,530	15,779,304
CNTY LIFE INSURNCE	1,159,948	1,833,148	2,135,529	2,258,913	2,258,491	2,239,036
LIFE INSURANCE Total	**14,730,720**	**16,134,699**	**17,154,904**	**18,098,141**	**18,091,021**	**18,018,340**
HEALTH CHOICE	97,774,277	98,524,604	104,520,039	112,942,846	113,651,463	121,926,103
KAISER	35,130,166	36,691,499	37,908,682	40,605,841	40,594,842	42,565,305
AETNA MEDICAL	87,397,550	93,781,879	92,923,359	100,117,740	100,108,540	103,321,588
AETNA DENTAL	12,941,976	13,472,472	13,999,843	15,028,531	15,022,431	15,426,633
RETIREE HEALTH INSURANCE	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
HEALTH INSURANCE Total	**238,243,970**	**247,470,453**	**254,351,923**	**273,694,958**	**274,377,276**	**288,239,629**
LONG TERM DISABILTY	157,135	-2,771	0	11,524	11,524	11,524
SALARY PROTECTION Total	**157,135**	**-2,771**	**0**	**11,524**	**11,524**	**11,524**
WORKERS COMP	8,238,928	9,238,928	10,461,829	10,738,928	10,738,928	10,738,928
WORKERS COMPENSATION Total	**8,238,928**	**9,238,928**	**10,461,829**	**10,738,928**	**10,738,928**	**10,738,928**
UNEMPLOYMENT COMP	201,982	155,302	1,232,204	515,000	515,000	515,000
UNEMPLOYMENT COMPENSATION Total	**201,982**	**155,302**	**1,232,204**	**515,000**	**515,000**	**515,000**
EMPLYEE BEN VACANCY	0	0	0	-8,153,194	-8,153,194	-7,849,495
EMPLYEE BEN TURNOVR	0	0	0	-6,179,888	-6,179,888	-6,422,315
EMPLOYEE BENEFITS PLACEHOLDERS Total	**0**	**0**	**0**	**-14,333,082**	**-14,333,082**	**-14,271,810**
EMPLOYEE BENEFITS Total	**767,069,522**	**798,945,380**	**839,062,684**	**880,487,578**	**884,656,605**	**904,667,316**

School Operating Fund Expenditure Detail

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved	FY 2021 Revised	FY 2022 Proposed
INSTRUCTL SUPPLIES	15,253,440	16,430,705	13,612,961	15,813,710	18,177,970	15,951,936
TEXTBOOKS	16,507,387	15,438,986	12,473,739	34,505,184	36,182,730	27,925,285
GEN OFFICE SUPPLIES	986,896	950,769	817,094	1,933,637	4,399,687	1,913,796
COMPUTER SUPPLIES	617,210	347,746	360,266	796,452	919,030	784,872
TESTS	7,635,145	8,810,722	4,732,520	9,369,783	15,619,542	9,180,754
CUSTODIAL SUPPLIES	3,630,130	4,033,172	3,517,985	3,766,064	4,505,828	3,886,728
POSTAL SERVICE	947,278	932,410	1,177,306	1,435,764	1,531,950	1,435,864
ADDL EQUIP <$5000	11,315,562	9,951,884	6,257,197	14,341,447	24,960,518	13,817,544
FORMS/PRINTING SVC BY FCPS/3RD PARTY	198,094	170,617	1,479,124	214,163	353,902	292,823
LIBRARY COLLECTIONS	98	0	40,926	300	262,488	300
LIBRARY MATERIALS/SUPPLIES	2,097,424	2,062,404	2,065,300	2,079,881	2,074,104	2,079,881
PERIODICALS	12,023	8,204	7,693	10,394	10,419	9,594
REFERENCE BOOKS	126,308	79,623	71,478	105,983	149,211	103,744
AUDIO VISUAL SUPPLIES	345,722	233,984	133,099	69,722	71,635	69,296
BOOKBINDING	19,704	16,365	23,906	50,000	50,000	50,000
SCH FLEXIBLTY RESRV	0	0	0	305,128	270,267	305,128
FIXED ASSETS>5000	4,500,323	6,825,112	3,258,078	2,144,500	3,182,643	2,124,500
SPECIAL FUNCTIONS	384,082	413,423	341,470	264,277	279,038	263,240
TECHNICAL EQUIP NON CAP	9,484,839	13,826,740	8,283,453	19,489,079	33,533,243	1,800,293
SOFTWARE NON CAP	2,996,378	3,089,026	3,072,652	2,799,627	5,866,739	6,048,796
GAIN/LOSS ON INVENTORY ADJUSTMENT	-162,041	-159,992	-173,711	0	0	0
GOODS RECEIPT WO PURCHASE ORDER	-94,882	-366,472	-103,582	0	0	0
SCRAP INVENTORY EXP FCPS	1,563	2,103	1,213	0	0	0
COST OF GOODS SOLD- INVENTORY	4,392,371	4,529,775	4,702,910	6,475,000	6,475,000	6,475,000
TECHNOLOGY EQUIP NONCAPITALIZED	0	0	0	86,997	86,997	86,997
MATERIALS AND SUPPLIES Total	**81,195,054**	**87,627,303**	**66,153,077**	**116,057,092**	**158,962,939**	**94,606,371**
TOOLS	218,634	182,493	209,974	154,079	169,440	154,079
MAINTENANCE SUPPS	8,620,561	9,927,688	9,519,205	7,554,081	7,927,463	7,504,081
TELEPHONE MAINTENANCE	2,833	4,229	3,880	82,000	88,000	82,000
COMPUTR REPAIR PART	851,351	786,567	465,568	354,065	482,081	354,065
REPAIR & MAINTENANCE MATERIALS Total	**9,693,378**	**10,900,977**	**10,198,627**	**8,144,225**	**8,666,984**	**8,094,225**
SUPPLY REIMBURSEMENTS	0	1,370	0	0	0	0
FOOD SERVICE REFUNDS AND REIMBURSEMENTS Total	**0**	**1,370**	**0**	**0**	**0**	**0**
MATERIALS AND SUPPLIES Total	**90,888,432**	**98,529,650**	**76,351,704**	**124,201,317**	**167,629,923**	**102,700,596**
FUEL OIL	78,862	82,817	50,316	50,000	50,000	50,000
NATURAL GAS	4,283,735	4,165,657	3,467,536	5,262,151	5,262,151	5,262,151
ELECTRICITY	26,936,511	28,219,157	25,074,410	28,563,480	28,563,480	30,012,199
LOCAL TELEPHONE	1,358,982	1,345,943	1,210,292	4,221,904	4,690,148	4,221,904
LONG DIST TELEPHONE	53,830	66,472	174,602	185,500	242,695	185,500
WATER	1,127,129	1,027,795	1,406,181	1,165,000	1,165,000	1,165,000
SEWER	1,958,442	2,314,938	1,861,602	2,314,829	2,314,829	2,314,829
REFUSE	1,905,002	1,931,098	2,434,799	2,280,032	2,325,539	2,280,032
CELLULAR/PAGER SVCS	1,108,918	1,179,896	2,326,593	1,218,522	2,556,296	1,219,772
SMDS LINES	3,005,238	2,094,577	3,343,433	4,083,676	4,041,908	4,083,676
ISDN LINES	10,950	8,640	4,320	99,233	8,640	99,233
UTILITIES Total	**41,827,601**	**42,436,990**	**41,354,085**	**49,444,327**	**51,220,687**	**50,894,296**
UTILITIES Total	**41,827,601**	**42,436,990**	**41,354,085**	**49,444,327**	**51,220,687**	**50,894,296**
LOCAL TRAVEL	1,631,506	1,656,062	1,223,737	2,076,348	2,076,348	2,076,348
OFFICIAL TRAVEL	12,903	14,742	8,877	18,398	18,895	18,398
LEGISLATIVE TRAVEL	14,213	11,523	15,928	12,697	13,208	12,697
RECRUITMENT TRAVEL	91,408	110,866	75,376	36,509	76,755	25,000
TRAVEL Total	**1,750,030**	**1,793,193**	**1,323,919**	**2,143,952**	**2,185,206**	**2,132,443**

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved	FY 2021 Revised	FY 2022 Proposed
TECHNICAL TRAINING	128,685	143,784	112,545	138,613	178,803	132,613
TUITION	146,376	449,778	489,933	323,051	1,390,916	175,000
PROFL DEVELOPMENT	1,547,863	1,769,579	1,469,779	990,845	1,464,333	1,006,455
SCHL BASED PROF DEV	719,411	664,623	639,767	235,407	287,554	235,407
STAFF DEVELOPMENT NSB	873	2,404	717	1,000	4,160	1,000
STAFF TRAINING Total	**2,543,209**	**3,030,168**	**2,712,741**	**1,688,916**	**3,325,767**	**1,550,475**
ACADEMIC AWARDS	0	1,219	77	2,725	2,507	2,725
DIPLOMAS	16,839	17,826	14,227	20,000	27,368	20,000
AWARDS/BANQUETS	51,953	40,788	30,407	284,801	284,801	178,801
AWARDS Total	**68,792**	**59,833**	**44,711**	**307,526**	**314,676**	**201,526**
UNIFORMS	254,733	262,040	226,438	224,296	235,134	224,296
UNIFORMS Total	**254,733**	**262,040**	**226,438**	**224,296**	**235,134**	**224,296**
EQUAL OPPORTUN GRNT	552,698	590,053	449,729	341,078	342,826	341,078
SCHOOL INITIATIVES	-58,895	0	0	919,233	1,473,403	919,233
POST-SEASON ACTIVS	239,751	166,930	86,244	259,250	259,250	259,250
OFFICIAL FEES	946,007	981,843	669,819	830,160	830,160	830,160
TARGET FUNDING	0	0	0	500,000	553,168	406,984
SCHOOL INITIATIVES Total	**1,679,561**	**1,738,826**	**1,205,792**	**2,849,721**	**3,458,807**	**2,756,705**
ADMIN/INDIRECT COST	495,206	528,067	401,163	390,020	626,034	390,020
ADMIN./INDIRECT COSTS Total	**495,206**	**528,067**	**401,163**	**390,020**	**626,034**	**390,020**
COPYRIGHTS	669	1,534	983	16,012	16,012	16,012
DUPLICATION RIGHTS FEES	163,171	119,330	142,210	200,516	200,516	200,516
PERMITS	169,762	206,669	188,395	141,725	146,775	146,725
PHYSICAL EXAMS	181,885	236,042	142,164	317,551	327,551	236,042
MEMBERSHIP FEES	260,847	295,611	376,542	408,218	522,920	421,453
ACCREDITATION	16,430	170,209	171,183	205,050	205,050	205,050
ADMISSION FEES	239,351	292,590	161,315	277,400	275,147	277,400
SP ED HEARNG APPEALS	75,913	110,948	104,265	60,000	102,672	60,000
REIMBURSEMENTS	248,384	232,700	335,276	116,111	1,037,487	116,111
FEES Total	**1,356,412**	**1,665,634**	**1,622,332**	**1,742,582**	**2,834,129**	**1,679,308**
SCHOOL MATLS RESRVE	0	0	0	2,065,522	2,482,139	2,065,522
UNALLOCATED GRANTS	0	0	0	10,814,893	27,042,348	0
FLEXIBILITY RESERVE	0	0	0	0	10,000,000	0
CONTINGENCY Total	**0**	**0**	**0**	**12,880,415**	**39,524,487**	**2,065,522**
WPFO MATERIALS	-5,602,806	-6,184,424	-5,037,277	-7,788,003	-7,788,003	-7,788,003
WPFO F/S INDIR COST	-1,712,019	-2,561,045	-2,561,045	-2,561,045	-2,561,045	-2,561,045
WORK PERFORMED FOR OTHERS - MATERIALS Total	**-7,314,825**	**-8,745,469**	**-7,598,322**	**-10,349,048**	**-10,349,048**	**-10,349,048**
OTHER OPERATING EXPENDITURES Total	**833,117**	**332,291**	**-61,225**	**11,878,380**	**42,155,193**	**651,247**
COMPUTER EQUIP SVC	13,282,881	12,817,643	14,584,791	14,915,920	17,089,762	15,866,943
OFFICE EQUIP SVC	24,625	22,355	15,509	30,113	22,290	21,603
COPIER SERVICE	62,618	27,532	35,923	52,857	80,079	50,757
MUSIC INSTRUMNT SVC	568,132	647,901	668,039	745,966	864,676	745,966
TELEPHONE MAINTENANCE	0	0	21,118	0	0	0
OTHER SVCS CONTRACT	7,271,410	9,544,680	7,412,627	10,091,804	14,642,053	9,550,056
SOFTWARE MAINTENANCE	1,701,474	1,564,696	3,201,307	3,870,369	8,249,388	5,066,542
MAINTENANCE CONTRACTS Total	**22,911,141**	**24,624,807**	**25,939,313**	**29,707,029**	**40,948,248**	**31,301,867**

School Operating Fund Expenditure Detail

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved	FY 2021 Revised	FY 2022 Proposed
PROJ CONTRACT SVCS	0	0	0	0	150,000	0
LEGAL FEES	2,078,912	5,203,575	6,726,089	1,974,772	1,974,772	1,974,772
ARCHITECTURAL FEES	0	9,534	0	0	0	0
ENGINEERING FEES	194,504	290,823	730,191	550,000	1,194,078	800,000
MEDICAL FEES	22,328	135,375	82,864	432,268	442,008	432,268
CUSTODIAL CONTRACT	727,904	330,562	1,008	0	0	0
NON-RESIDTL TUITION	885,491	716,676	428,036	793,913	946,371	793,913
STUDT/PARENT TRANSP	1,342,989	1,385,627	673,192	2,205,885	2,207,299	2,205,960
HOMEBOUND PAYMENTS	1,790	5,182	2,301	5,686	6,832	5,686
RECRUIT ADVERTISING	84,245	58,290	65,923	50,000	100,000	50,000
LEGAL NOTICE ADVERTISING	1,016	187	775	650	650	650
MARKETING AND PROMOTIONS	4,803	4,877	3,937	2,500	2,500	2,500
OTHER PROFESSL SVCS	19,517,771	20,080,642	18,512,722	20,962,482	27,362,459	21,409,211
CREDIT CARD DISCOUNT FEES	115,424	130,643	35,517	80,801	456,848	80,801
STD CLAIMS MNGMNT	793,881	800,942	798,740	959,662	959,662	959,662
INTERNAL PROFESSIONAL SERVICES	823	16,062	725	0	0	0
AUDIT FEES	320,422	304,086	284,181	303,000	303,000	308,775
TECHNICAL SERVICES	52,552	18,636	57,000	20,000	30,000	20,000
OTHER TECHNICAL SERVICES	0	-3,981	-20,521	0	24,039	0
CONTRACTED SERVICES Total	**26,144,855**	**29,487,739**	**28,382,681**	**28,341,618**	**36,160,517**	**29,044,198**
EQUIP/FURNTURE RNTL	81,519	30,154	80,613	43,646	359,317	301,265
COPIER RENTAL	6,431,968	5,992,713	6,546,971	6,340,331	7,001,163	6,380,486
STORAGE/FACILITY SHORT TERM RENTAL	0	0	0	8,000	10,064	8,000
MUSIC INSTRUMT RNTL	829,435	741,182	790,072	785,244	787,836	785,244
POOL RENTAL	372,401	430,940	445,737	330,824	330,824	330,824
REAL ESTATE LEASES	4,890,857	5,103,440	5,356,044	5,446,945	5,565,902	5,773,784
RENTAL FEES Total	**12,606,180**	**12,298,430**	**13,219,437**	**12,954,990**	**14,055,105**	**13,579,603**
PRIVATIZED SERVICES Total	**61,662,176**	**66,410,976**	**67,541,431**	**71,003,637**	**91,163,871**	**73,925,668**
VEHICLE FUEL	5,452,212	6,038,324	4,295,105	6,725,449	6,725,449	6,725,449
LABOR	13,445,812	13,252,253	11,291,727	14,032,099	14,032,099	14,080,382
VEHICLE PARTS	7,853,825	8,376,770	7,214,503	8,282,544	8,282,544	8,282,544
DEPARTMENT OF VEHICLE SERVICES Total	**26,751,850**	**27,667,347**	**22,801,336**	**29,040,092**	**29,040,092**	**29,088,375**
COMPUTR CENTR CHRGS	2,030,009	2,030,009	2,030,009	2,214,537	2,214,537	2,214,537
COMPUTER CENTER CHARGES Total	**2,030,009**	**2,030,009**	**2,030,009**	**2,214,537**	**2,214,537**	**2,214,537**
FIRE MARSHL INSPECTS	54,429	72,785	50,700	40,712	40,712	40,712
FIRE MARSHAL INSPECTION CHARGES Total	**54,429**	**72,785**	**50,700**	**40,712**	**40,712**	**40,712**
POLICE SERVICES-APP FUNDS	412,074	428,760	396,402	340,275	340,275	340,275
POLICE SERVICES-SAF	82,575	75,488	52,299	0	-44,230	0
POLICE SERVICES-DISTRICT & REG EVENTS	37,747	40,443	49,960	0	0	0
POLICE SERVICES-PTA SPONSORED EVENTS	3,978	11,973	5,212	0	-12,288	0
POLICE SERVICES Total	**536,374**	**556,664**	**503,873**	**340,275**	**283,757**	**340,275**
COUNTY PRINT SHOP CHARGES	386,089	605,298	276,544	305,252	285,490	284,225
PRINTING Total	**386,089**	**605,298**	**276,544**	**305,252**	**285,490**	**284,225**
COUNTY SERVICES Total	**29,758,751**	**30,932,103**	**25,662,461**	**31,940,868**	**31,864,589**	**31,968,124**

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved	FY 2021 Revised	FY 2022 Proposed
REPLACEMENT BUSES	9,972,135	9,534,565	10,199,826	10,477,627	10,477,627	10,477,627
REPLACEMNT VEHICLES	1,451,609	1,048,268	1,431,959	1,001,509	1,581,496	1,001,509
REPL BUSES-DEPRECIATION FUNDED	2,366,066	670,409	212,618	0	1,040,000	5,569
REPLACEMT BUSES LEASES-INTEREST	581,357	434,001	411,015	432,449	432,449	432,449
BUSES/VEHICLES Total	**14,371,166**	**11,687,243**	**12,255,418**	**11,911,586**	**13,531,572**	**11,917,155**
SITE IMPROVEMENT	71,971	54,536	166,786	0	256,183	0
LAND AND IMPROVEMENTS Total	**71,971**	**54,536**	**166,786**	**0**	**256,183**	**0**
TEMPORARY BUILDINGS	1,485,753	1,717,992	1,758,763	2,122,491	2,448,786	2,122,491
PORTABLE BUILDINGS Total	**1,485,753**	**1,717,992**	**1,758,763**	**2,122,491**	**2,448,786**	**2,122,491**
FACILITY MODIFICATN	3,734,016	4,260,072	6,304,170	1,985,289	4,820,193	1,983,289
FACILITIES MODIFICATIONS Total	**3,734,016**	**4,260,072**	**6,304,170**	**1,985,289**	**4,820,193**	**1,983,289**
VEHICLE LEASES-PRINCIPAL	132,738	134,258	135,795	140,408	140,408	140,408
VEHICLE LEASES-INTEREST	6,185	4,665	3,128	3,934	3,934	3,934
EQUIPMENT LEASES PURCHASES Total	**138,923**	**138,923**	**138,923**	**144,342**	**144,342**	**144,342**
COMPUTER LEASES	2,865,451	3,241,743	3,605,303	3,163,400	8,940,886	13,362,711
COMPUTER LEASES-INTEREST	125,054	198,738	177,427	238,103	887,516	671,764
COMPUTER LEASES Total	**2,990,505**	**3,440,481**	**3,782,730**	**3,401,503**	**9,828,402**	**14,034,475**
CAPITAL OUTLAY Total	**22,792,334**	**21,299,247**	**24,406,790**	**19,565,210**	**31,029,479**	**30,201,752**
POST CONSTRUCTION - INTERIOR WORK	0	0	0	0	211,876	0
POST CONSTRUCTION-RELOCATION/MOVING	0	0	0	0	3,809	0
POST CONSTRUCTION-ADMINISTRATIVE	1,220	0	0	0	2,649	0
BUILDING CONSTRUCTION Total	**1,220**	**0**	**0**	**0**	**218,334**	**0**
FOOD PRODUCTS	0	18	423	0	0	0
VENDING	1,133	-22	4,565	0	0	0
FOOD SERVICE COSTS Total	**1,133**	**-4**	**4,988**	**0**	**0**	**0**
ADMINISTRATIVE EXPENSES	119,620	122,740	130,000	0	145,000	145,000
HEALTH AND FLEXIBLE BENEFITS Total	**119,620**	**122,740**	**130,000**	**0**	**145,000**	**145,000**
INSURANCE SERVICES RM	4,468,127	4,468,127	4,468,127	4,468,127	4,468,127	6,008,127
INSURANCE Total	**4,468,127**	**4,468,127**	**4,468,127**	**4,468,127**	**4,468,127**	**6,008,127**
OTHER FUNDS Total	**4,590,100**	**4,590,863**	**4,603,115**	**4,468,127**	**4,831,461**	**6,153,127**
TO DEBT SERVICE	3,471,100	3,471,100	3,470,500	3,473,375	3,473,375	3,467,125
TO SCHOOL FOOD SERVICE	0	0	0	0	9,648,031	0
EQUIPMENT TRANSFER	1,951,233	562,988	263,278	1,215,360	1,215,360	1,421,113
CAPITL EXPEND TRANS	11,583,084	11,583,084	12,426,084	8,032,114	11,863,084	8,032,114
TO GRNTS & SELF-SUPORTNG	9,955,108	10,452,863	11,842,425	12,614,847	12,614,847	12,724,661
TO SUMMER SCHOOL	7,756,398	7,756,398	7,756,398	7,756,398	7,756,398	7,756,398
TO ADULT & COMM ED	844,593	321,484	975,000	975,000	1,201,537	975,000
TRANSFER OUT Total	**35,561,516**	**34,147,917**	**36,733,685**	**34,067,094**	**47,772,632**	**34,376,411**
TRANSFER OUT Total	**35,561,516**	**34,147,917**	**36,733,685**	**34,067,094**	**47,772,632**	**34,376,411**
Grand Total	**2,729,684,710**	**2,855,732,261**	**2,954,945,459**	**3,091,688,789**	**3,222,889,460**	**3,092,068,944**

School Operating Fund Position Detail by Position Type

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved	FY 2021 Revised	FY 2022 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	2.0	2.0	2.0	3.0
ASSISTANT SUPT	11.0	11.0	11.0	12.0	12.0	12.0
DIVISIONWIDE 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**	**17.0**	**17.0**	**18.0**	**18.0**	**19.0**
PRINCIPALS						
PRINCIPAL ES	141.0	141.0	141.0	142.0	142.0	142.0
PRINCIPAL MS	23.0	23.0	23.0	23.0	23.0	23.0
PRINCIPAL HS	25.0	25.0	27.0	27.0	27.0	27.0
PRINCIPAL SPECL ED	7.0	7.0	7.0	7.0	7.0	7.0
PRINCIPAL ALT HS	3.0	3.0	0.0	0.0	0.0	0.0
PRINCIPALS Total	**199.0**	**199.0**	**198.0**	**199.0**	**199.0**	**199.0**
ASSISTANT PRINCIPALS						
ASST PRINCIPAL ES	181.0	186.0	181.0	186.0	186.0	186.0
ASST PRINCIPAL MS	52.0	52.0	52.0	52.0	52.0	52.0
ASST PRINCIPAL HS	113.0	116.0	116.0	118.0	118.0	118.0
ASST PRINCPAL SP ED	25.0	24.0	24.0	23.0	23.0	23.0
ADMINISTRATORS NONTRADITIONAL	5.0	4.0	5.0	5.0	5.0	5.0
STUDT ACT DIRECTOR	25.0	25.0	25.0	25.0	25.0	25.0
STUDENT SERVICES DIRECTOR	53.0	54.0	54.0	54.0	54.0	54.0
ASST ADMINISTRATOR NONTRADITIONAL	0.0	0.0	5.0	5.0	5.0	5.0
ASSISTANT PRINCIPALS Total	**454.0**	**461.0**	**462.0**	**468.0**	**468.0**	**468.0**
SUPERVISORS						
EXECUTIVE PRINCIPAL	7.0	10.0	10.0	12.0	12.0	12.0
DIRECTOR	37.5	38.5	40.5	39.9	39.9	40.9
COORDINATOR	106.5	107.5	110.5	112.5	112.5	113.5
DEPUTY AUDITOR GENERAL	1.0	1.0	1.0	1.0	1.0	1.0
SUPERVISORS Total	**152.0**	**157.0**	**162.0**	**165.4**	**165.4**	**167.4**
SPECIALISTS						
HEARING OFFICER/ASST	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
FUNCTIONAL SUPERVISOR	86.0	90.0	94.0	94.0	94.0	95.0
ATTORNEY	3.0	3.0	3.0	4.0	4.0	7.0
CERTIFIED ATHLETIC TRAINER	25.0	25.0	25.0	25.0	25.0	25.0
PSYCHOLOGIST	159.0	168.5	168.5	169.5	179.5	179.5
SOCIAL WORKER	150.5	160.6	160.5	171.5	171.5	171.5
INSTRUCTIONAL SPECIALIST	121.5	130.5	132.5	143.0	147.0	150.0
BUSINESS SPECIALIST	214.5	226.0	243.0	264.8	263.8	276.8
TECH SPECIALIST	546.5	554.5	570.5	610.0	648.0	651.5
SPECIALISTS Total	**1,319.0**	**1,371.0**	**1,409.9**	**1,494.7**	**1,545.7**	**1,569.2**
TECHNICAL PERSONNEL						
TECHNICIAN	300.6	301.6	303.6	320.1	322.1	325.1
SAFETY/SECURTY SPEC	45.0	43.0	42.0	41.0	41.0	41.0
CAREER CENTER SPEC	25.0	25.0	25.0	25.0	25.0	25.0
SAFETY/SECURTY ASST	119.0	117.0	117.0	117.0	117.0	117.0
TECHNICAL PERSONNEL Total	**489.6**	**486.6**	**487.6**	**503.1**	**505.1**	**508.1**

School Operating Fund Position Detail by Position Type

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved	FY 2021 Revised	FY 2022 Proposed
TEACHERS						
TCHR KINDERGARTEN	558.0	551.0	543.0	536.0	536.0	536.0
TCHR ES (1-6)	3,775.0	3,755.0	3,566.4	3,578.4	3,578.4	3,578.4
TCHR ES - PE/MUSIC/ART	855.3	855.9	881.1	887.9	887.9	887.9
TCHR MS	1,477.3	1,513.2	1,399.2	1,431.5	1,431.5	1,431.5
TCHR HS	2,727.5	2,789.7	2,533.7	2,591.7	2,591.8	2,591.8
TCHR SPECIAL ED	3,140.1	3,212.7	3,240.7	3,325.3	3,325.2	3,344.2
TCHR READING	201.0	202.0	204.0	201.0	201.0	201.0
TCHR ES ART	3.3	3.3	3.3	3.3	3.3	3.3
TCHR GT RESOURCE	77.0	77.0	93.5	94.0	94.0	116.0
TCHR INSTMNTL MUSIC	182.0	192.0	192.0	192.0	192.0	192.0
TCHR PROF TECH	331.4	341.2	341.2	335.2	335.2	335.2
TCHR WORK EXPER PRG	4.0	4.0	4.0	0.0	0.0	0.0
TCHR INSTRL SUPPORT	227.1	224.5	237.5	258.5	257.5	258.5
SCHOOL COUNS SVS MS/HS	345.0	355.0	356.0	357.0	357.0	357.0
SCHOOL COUNS SVS ES	225.0	223.0	221.0	225.0	233.0	233.0
LIBRARIAN	243.0	246.0	247.0	245.0	245.0	245.0
AUDIOLOGIST	14.5	14.5	14.5	14.5	14.5	14.5
TCHR STAFFNG RESRVE	378.0	350.5	211.0	177.0	177.0	177.0
PHYS/OCC THERAPIST	85.0	86.0	85.0	85.0	85.0	85.0
TCHR PROF TECH ACAD	65.5	65.5	75.0	89.0	89.0	89.0
TCHR ALTERNATIVE ED	158.3	171.2	164.3	159.5	159.5	159.5
TCHR ESL	70.0	65.0	771.5	813.6	813.6	863.6
TCHR PROF TECH PROJ	4.0	4.0	4.0	0.0	0.0	0.0
TCHR LAB	15.0	15.0	15.0	15.0	15.0	15.0
TEACHERS Total	**15,162.2**	**15,317.3**	**15,404.0**	**15,615.6**	**15,622.6**	**15,714.6**
INSTRUCTIONAL ASSISTANTS						
INSTRUCTL ASSIST K	558.0	551.0	543.0	536.0	536.0	536.0
INSTRL ASSIST GENRL	270.2	264.1	255.3	251.1	251.2	251.2
INSTRL ASSIST SP ED	1,736.0	1,791.0	1,783.0	1,847.1	1,850.1	1,880.1
INSTRL ASSIST ALT	11.0	11.0	10.0	10.0	7.0	7.0
INSTRL ASSIST SP PRG	12.0	12.0	0.0	0.0	0.0	0.0
INSTRL ASSIST RESRV	83.0	83.0	83.0	83.0	83.0	83.0
INSTRUCTIONAL ASSISTANTS Total	**2,670.2**	**2,712.1**	**2,674.3**	**2,727.2**	**2,727.2**	**2,757.2**
SPECIALIZED ASSISTANTS						
PUB HLTH TRN ASSIST	288.0	302.0	309.0	319.0	319.0	319.0
SPECIAL EDUCATION ATTENDANT	150.0	143.0	147.0	155.0	155.0	155.0
SPECIALIZED ASSISTANTS Total	**438.0**	**445.0**	**456.0**	**474.0**	**474.0**	**474.0**
OFFICE ASSISTANT PERSONNEL						
OFFICE ASSIST ES	654.0	610.5	600.5	605.5	605.5	606.0
OFFICE ASSIST MS	86.0	86.0	86.0	87.0	87.0	87.0
OFFICE ASSIST SEC	239.5	241.5	242.5	243.5	243.5	243.5
OFFICE ASSIST SP ED	32.0	32.0	32.0	31.0	31.0	31.0
PROGRAM/ADMINISTRATIVE ASSISTANT	134.5	133.5	133.5	135.5	132.5	130.5
TECHNICAL ASSISTANT	69.1	69.1	60.1	66.1	68.1	68.1
OFFICE ASSISTANT PERSONNEL Total	**1,215.1**	**1,172.6**	**1,154.6**	**1,168.6**	**1,167.6**	**1,166.1**
TRADES PERSONNEL						
TRADESPERSON	415.0	410.0	412.0	416.0	415.0	415.0
SECURITY OFFICER	25.0	25.0	25.0	27.0	27.0	31.0
TRADES PERSONNEL Total	**440.0**	**435.0**	**437.0**	**443.0**	**442.0**	**446.0**

School Operating Fund Position Detail by Position Type

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved	FY 2021 Revised	FY 2022 Proposed
CUSTODIAL PERSONNEL						
CUSTODIAN	1,302.0	1,309.5	1,323.5	1,342.0	1,342.0	1,356.0
FIELD CUSTODIAN	33.0	33.0	35.0	35.0	35.0	35.0
PLANT OPERATIONS MONITOR	18.0	17.0	17.0	17.0	17.0	17.0
CUSTODIAL PERSONNEL Total	**1,353.0**	**1,359.5**	**1,375.5**	**1,394.0**	**1,394.0**	**1,408.0**
TRANSPORTATION PERSONNEL						
ROUTE SUPERVISOR	29.0	29.0	29.0	29.0	29.0	29.0
TRANSPORTATION PERSONNEL Total	**29.0**	**29.0**	**29.0**	**29.0**	**29.0**	**29.0**
OPERATING FUND TOTAL	**23,938.1**	**24,162.1**	**24,266.9**	**24,699.6**	**24,757.6**	**24,925.6**

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved	FY 2021 Revised	FY 2022 Proposed
School-Based						
PRINCIPALS						
PRINCIPAL ES	141.0	141.0	141.0	142.0	142.0	142.0
PRINCIPAL MS	23.0	23.0	23.0	23.0	23.0	23.0
PRINCIPAL HS	25.0	25.0	27.0	27.0	27.0	27.0
PRINCIPAL SPECL ED	7.0	7.0	7.0	7.0	7.0	7.0
PRINCIPAL ALT HS	3.0	3.0	0.0	0.0	0.0	0.0
PRINCIPALS Total	**199.0**	**199.0**	**198.0**	**199.0**	**199.0**	**199.0**
ASSISTANT PRINCIPALS						
ASST PRINCIPAL ES	181.0	186.0	181.0	186.0	186.0	186.0
ASST PRINCIPAL MS	52.0	52.0	52.0	52.0	52.0	52.0
ASST PRINCIPAL HS	113.0	116.0	116.0	118.0	118.0	118.0
ASST PRINCPAL SP ED	25.0	24.0	24.0	23.0	23.0	23.0
ADMINISTRATORS NONTRADITIONAL	3.0	4.0	5.0	5.0	5.0	5.0
STUDT ACT DIRECTOR	25.0	25.0	25.0	25.0	25.0	25.0
STUDENT SERVICES DIRECTOR	53.0	54.0	54.0	54.0	54.0	54.0
ASST ADMINISTRATOR NONTRADITIONAL	0.0	0.0	5.0	5.0	5.0	5.0
ASSISTANT PRINCIPALS Total	**452.0**	**461.0**	**462.0**	**468.0**	**468.0**	**468.0**
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 SUPERVISOR	3.0	3.0	3.0	3.0	3.0	3.0
CERTIFIED ATHLETIC TRAINER	25.0	25.0	25.0	25.0	25.0	25.0
PSYCHOLOGIST	159.0	168.5	168.5	169.5	179.5	179.5
SOCIAL WORKER	150.5	160.6	160.5	171.5	171.5	171.5
INSTRUCTIONAL SPECIALIST	34.0	43.0	38.0	38.0	38.0	38.0
BUSINESS SPECIALIST	40.0	45.0	53.0	63.5	63.5	63.5
TECH SPECIALIST	341.8	342.8	358.8	365.8	403.8	404.3
SPECIALISTS Total	**753.3**	**787.8**	**806.7**	**836.2**	**884.2**	**884.7**
TECHNICAL PERSONNEL						
TECHNICIAN	117.0	115.0	113.0	113.0	113.0	113.0
SAFETY/SECURTY SPEC	45.0	43.0	42.0	41.0	41.0	41.0
CAREER CENTER SPEC	25.0	25.0	25.0	25.0	25.0	25.0
SAFETY/SECURTY ASST	119.0	117.0	117.0	117.0	117.0	117.0
TECHNICAL PERSONNEL Total	**306.0**	**300.0**	**297.0**	**296.0**	**296.0**	**296.0**

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved	FY 2021 Revised	FY 2022 Proposed
TEACHERS						
TCHR KINDERGARTEN	558.0	551.0	543.0	536.0	536.0	536.0
TCHR ES (1-6)	3,775.0	3,755.0	3,566.4	3,578.4	3,578.4	3,578.4
TCHR ES - PE/MUSIC/ART	855.3	855.9	881.1	887.9	887.9	887.9
TCHR MS	1,477.3	1,513.2	1,399.2	1,431.5	1,431.5	1,431.5
TCHR HS	2,727.5	2,789.7	2,533.7	2,591.7	2,591.8	2,591.8
TCHR SPECIAL ED	3,140.1	3,212.7	3,240.7	3,325.3	3,325.2	3,344.2
TCHR READING	201.0	202.0	204.0	201.0	201.0	201.0
TCHR ES ART	3.3	3.3	3.3	3.3	3.3	3.3
TCHR GT RESOURCE	77.0	77.0	93.5	94.0	94.0	116.0
TCHR INSTMNTL MUSIC	182.0	192.0	192.0	192.0	192.0	192.0
TCHR PROF TECH	331.4	341.2	341.2	335.2	335.2	335.2
TCHR WORK EXPER PRG	4.0	4.0	4.0	0.0	0.0	0.0
TCHR INSTRL SUPPORT	211.6	213.0	226.0	232.0	232.0	233.0
SCHOOL COUNS SVS MS/HS	345.0	355.0	356.0	357.0	357.0	357.0
SCHOOL COUNS SVS ES	225.0	223.0	221.0	225.0	221.0	221.0
LIBRARIAN	243.0	246.0	247.0	245.0	245.0	245.0
AUDIOLOGIST	14.5	14.5	14.5	14.5	14.5	14.5
TCHR STAFFNG RESRVE	378.0	350.5	211.0	177.0	177.0	177.0
PHYS/OCC THERAPIST	85.0	86.0	85.0	85.0	85.0	85.0
TCHR PROF TECH ACAD	65.5	65.5	75.0	89.0	89.0	89.0
TCHR ALTERNATIVE ED	158.3	171.2	164.3	159.5	159.5	159.5
TCHR ESL	70.0	65.0	771.5	813.6	813.6	863.6
TCHR PROF TECH PROJ	4.0	4.0	4.0	0.0	0.0	0.0
TCHR LAB	15.0	15.0	15.0	15.0	15.0	15.0
TEACHERS Total	**15,146.7**	**15,305.8**	**15,392.5**	**15,589.1**	**15,585.1**	**15,677.1**
INSTRUCTIONAL ASSISTANTS						
INSTRUCTL ASSIST K	558.0	551.0	543.0	536.0	536.0	536.0
INSTRL ASSIST GENRL	270.2	264.1	255.3	251.1	251.2	251.2
INSTRL ASSIST SP ED	1,736.0	1,791.0	1,783.0	1,847.1	1,850.1	1,880.1
INSTRL ASSIST ALT	11.0	11.0	10.0	10.0	7.0	7.0
INSTRL ASSIST SP PRG	12.0	12.0	0.0	0.0	0.0	0.0
INSTRL ASSIST RESRV	83.0	83.0	83.0	83.0	83.0	83.0
INSTRUCTIONAL ASSISTANTS Total	**2,670.2**	**2,712.1**	**2,674.3**	**2,727.2**	**2,727.2**	**2,757.2**
SPECIALIZED ASSISTANTS						
PUB HLTH TRN ASSIST	288.0	302.0	309.0	319.0	319.0	319.0
SPECIAL EDUCATION ATTENDANT	150.0	143.0	147.0	155.0	155.0	155.0
SPECIALIZED ASSISTANTS Total	**438.0**	**445.0**	**456.0**	**474.0**	**474.0**	**474.0**
OFFICE ASSISTANT PERSONNEL						
OFFICE ASSIST ES	654.0	610.5	600.5	605.5	605.5	606.0
OFFICE ASSIST MS	86.0	86.0	86.0	87.0	87.0	87.0
OFFICE ASSIST SEC	239.5	241.5	242.5	243.5	243.5	243.5
OFFICE ASSIST SP ED	32.0	32.0	32.0	31.0	31.0	31.0
PROGRAM/ADMINISTRATIVE ASSISTANT	14.0	13.0	13.5	14.0	14.0	14.0
OFFICE ASSISTANT PERSONNEL Total	**1,025.5**	**983.0**	**974.5**	**981.0**	**981.0**	**981.5**
TRADES PERSONNEL						
TRADESPERSON	43.0	43.0	43.0	44.0	44.0	44.0
TRADES PERSONNEL Total	**43.0**	**43.0**	**43.0**	**44.0**	**44.0**	**44.0**
CUSTODIAL PERSONNEL						
CUSTODIAN	1,291.0	1,299.5	1,312.5	1,325.0	1,325.0	1,339.0
FIELD CUSTODIAN	33.0	33.0	35.0	35.0	35.0	35.0
CUSTODIAL PERSONNEL Total	**1,324.0**	**1,332.5**	**1,347.5**	**1,360.0**	**1,360.0**	**1,374.0**
School-Based	**22,358.7**	**22,570.2**	**22,652.5**	**22,975.5**	**23,019.5**	**23,156.5**

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

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved	FY 2021 Revised	FY 2022 Proposed
Nonschool-Based Total						
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	2.0	2.0	2.0	3.0
ASSISTANT SUPT	11.0	11.0	11.0	12.0	12.0	12.0
DIVISIONWIDE 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**	**17.0**	**17.0**	**18.0**	**18.0**	**19.0**
ASSISTANT PRINCIPALS						
ADMINISTRATORS NONTRADITIONAL	2.0	0.0	0.0	0.0	0.0	0.0
ASSISTANT PRINCIPALS Total	**2.0**	**0.0**	**0.0**	**0.0**	**0.0**	**0.0**
SUPERVISORS						
EXECUTIVE PRINCIPAL	7.0	10.0	10.0	12.0	12.0	12.0
DIRECTOR	37.5	38.5	40.5	39.9	39.9	40.9
COORDINATOR	105.5	106.5	109.5	111.5	111.5	112.5
DEPUTY AUDITOR GENERAL	1.0	1.0	1.0	1.0	1.0	1.0
SUPERVISORS Total	**151.0**	**156.0**	**161.0**	**164.4**	**164.4**	**166.4**
SPECIALISTS						
HEARING OFFICER/ASST	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
FUNCTIONAL SUPERVISOR	83.0	87.0	91.0	91.0	91.0	92.0
ATTORNEY	3.0	3.0	3.0	4.0	4.0	7.0
INSTRUCTIONAL SPECIALIST	87.5	87.5	94.5	105.0	109.0	112.0
BUSINESS SPECIALIST	174.5	181.0	190.0	201.3	200.3	213.3
TECH SPECIALIST	204.7	211.7	211.7	244.2	244.2	247.2
SPECIALISTS Total	**565.7**	**583.2**	**603.2**	**658.5**	**661.5**	**684.5**
TECHNICAL PERSONNEL						
TECHNICIAN	183.6	186.6	190.6	207.1	209.1	212.1
TECHNICAL PERSONNEL Total	**183.6**	**186.6**	**190.6**	**207.1**	**209.1**	**212.1**
TEACHERS						
TCHR INSTRL SUPPORT	15.5	11.5	11.5	26.5	25.5	25.5
SCHOOL COUNS SVS ES	0.0	0.0	0.0	0.0	12.0	12.0
TEACHERS Total	**15.5**	**11.5**	**11.5**	**26.5**	**37.5**	**37.5**
OFFICE ASSISTANT PERSONNEL						
PROGRAM/ADMINISTRATIVE ASSISTANT	120.5	120.5	120.0	121.5	118.5	116.5
TECHNICAL ASSISTANT	69.1	69.1	60.1	66.1	68.1	68.1
OFFICE ASSISTANT PERSONNEL Total	**189.6**	**189.6**	**180.1**	**187.6**	**186.6**	**184.6**
TRADES PERSONNEL						
TRADESPERSON	372.0	367.0	369.0	372.0	371.0	371.0
SECURITY OFFICER	25.0	25.0	25.0	27.0	27.0	31.0
TRADES PERSONNEL Total	**397.0**	**392.0**	**394.0**	**399.0**	**398.0**	**402.0**
CUSTODIAL PERSONNEL						
CUSTODIAN	11.0	10.0	11.0	17.0	17.0	17.0
PLANT OPERATIONS MONITOR	18.0	17.0	17.0	17.0	17.0	17.0
CUSTODIAL PERSONNEL Total	**29.0**	**27.0**	**28.0**	**34.0**	**34.0**	**34.0**
TRANSPORTATION PERSONNEL						
ROUTE SUPERVISOR	29.0	29.0	29.0	29.0	29.0	29.0
TRANSPORTATION PERSONNEL Total	**29.0**	**29.0**	**29.0**	**29.0**	**29.0**	**29.0**
Nonschool-Based Total	**1,579.4**	**1,591.9**	**1,614.4**	**1,724.1**	**1,738.1**	**1,769.1**
OPERATING FUND TOTAL	**23,938.1**	**24,162.1**	**24,266.9**	**24,699.6**	**24,757.6**	**24,925.6**

Position Detail Other Funds

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved	FY 2021 Revised	FY 2022 Proposed
CONSTRUCTION FUND						
SUPERVISORS						
DIRECTOR	0.5	0.5	0.5	1.5	1.5	1.5
COORDINATOR	5.5	6.5	6.5	6.5	6.5	7.5
SUPERVISORS Total	**6.0**	**7.0**	**7.0**	**8.0**	**8.0**	**9.0**
SPECIALISTS						
FUNCTIONAL SUPERVISOR	4.0	4.0	5.0	5.0	5.0	5.0
BUSINESS SPECIALIST	5.5	8.5	8.5	8.5	8.5	8.5
TECH SPECIALIST	21.0	22.0	22.0	22.0	22.0	22.0
SPECIALISTS Total	**30.5**	**34.5**	**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						
PROGRAM/ADMINISTRATIVE 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	**87.3**	**92.3**	**93.3**	**94.3**	**94.3**	**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	16.0	16.0	17.0	17.0	17.0	17.0
TECH SPECIALIST	1.0	1.0	1.0	1.0	1.0	1.0
SPECIALISTS Total	**17.0**	**17.0**	**18.0**	**18.0**	**18.0**	**18.0**
TECHNICAL PERSONNEL						
TECHNICIAN	7.5	7.5	7.5	7.5	7.5	8.5
TECHNICAL PERSONNEL Total	**7.5**	**7.5**	**7.5**	**7.5**	**7.5**	**8.5**
OFFICE ASSISTANT PERSONNEL						
PROGRAM/ADMINISTRATIVE ASSISTANT	7.0	7.0	7.0	7.0	7.0	7.0
TECHNICAL ASSISTANT	3.0	3.0	3.0	3.0	3.0	2.0
OFFICE ASSISTANT PERSONNEL Total	**10.0**	**10.0**	**10.0**	**10.0**	**10.0**	**9.0**
TRADES PERSONNEL						
TRADESPERSON	14.0	14.0	14.0	14.0	14.0	14.0
TRADES PERSONNEL Total	**14.0**	**14.0**	**14.0**	**14.0**	**14.0**	**14.0**
FOOD AND NUTRITION FUND Total	**54.5**	**54.5**	**55.5**	**55.5**	**55.5**	**55.5**

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved	FY 2021 Revised	FY 2022 Proposed
ADULT AND 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 SUPERVISOR	4.0	4.0	4.0	4.0	4.0	4.0
INSTRUCTIONAL SPECIALIST	2.0	2.0	2.0	2.0	2.0	2.0
BUSINESS SPECIALIST	6.8	6.0	6.8	6.8	6.9	6.9
TECH SPECIALIST	2.0	2.0	2.0	2.0	2.0	2.0
SPECIALISTS Total	**14.8**	**14.0**	**14.8**	**14.8**	**14.9**	**14.9**
TECHNICAL PERSONNEL						
TECHNICIAN	5.0	4.0	4.0	4.0	4.0	4.0
CAREER CENTER SPEC	0.7	0.0	0.0	0.0	0.0	0.0
TECHNICAL PERSONNEL Total	**5.7**	**4.0**	**4.0**	**4.0**	**4.0**	**4.0**
TEACHERS						
TCHR PROF TECH PROJ	1.6	1.0	1.0	1.0	1.0	1.0
TEACHERS Total	**1.6**	**1.0**	**1.0**	**1.0**	**1.0**	**1.0**
OFFICE ASSISTANT PERSONNEL						
PROGRAM/ADMINISTRATIVE ASSISTANT	6.0	5.0	5.0	5.0	5.0	5.0
TECHNICAL ASSISTANT	5.0	6.0	6.0	6.0	6.0	6.0
OFFICE ASSISTANT PERSONNEL Total	**11.0**	**11.0**	**11.0**	**11.0**	**11.0**	**11.0**
TRADES PERSONNEL						
TRADESPERSON	2.0	1.0	1.0	1.0	1.0	1.0
TRADES PERSONNEL Total	**2.0**	**1.0**	**1.0**	**1.0**	**1.0**	**1.0**
ADULT AND COMMUNITY EDUCATION FUND Total	**36.1**	**32.0**	**32.8**	**32.8**	**32.9**	**32.9**
GRANTS AND SELF SUPPORTING FUND						
ASSISTANT PRINCIPALS						
ADMINISTRATORS NONTRADITIONAL	1.0	1.0	1.0	1.0	1.0	1.0
ASSISTANT PRINCIPALS Total	**1.0**	**1.0**	**1.0**	**1.0**	**1.0**	**1.0**
SUPERVISORS						
DIRECTOR	1.0	1.0	1.6	1.6	1.6	1.6
COORDINATOR	1.0	1.0	0.0	1.0	1.0	1.0
SUPERVISORS Total	**2.0**	**2.0**	**1.6**	**2.6**	**2.6**	**2.6**
SPECIALISTS						
FUNCTIONAL SUPERVISOR	11.5	10.0	9.0	9.0	9.0	8.0
SOCIAL WORKER	8.7	7.9	10.6	9.5	9.5	8.2
INSTRUCTIONAL SPECIALIST	24.0	23.5	25.0	27.0	28.0	28.0
BUSINESS SPECIALIST	35.0	36.5	38.0	39.0	39.0	39.0
TECH SPECIALIST	20.0	20.0	21.0	21.5	21.5	21.5
SPECIALISTS Total	**99.2**	**97.9**	**103.6**	**106.0**	**107.0**	**104.7**
TECHNICAL PERSONNEL						
TECHNICIAN	17.0	15.0	16.0	16.0	16.0	16.0
SAFETY/SECURTY SPEC	0.0	0.0	0.0	0.0	1.0	0.0
TECHNICAL PERSONNEL Total	**17.0**	**15.0**	**16.0**	**16.0**	**17.0**	**16.0**

Position Detail Other Funds

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved	FY 2021 Revised	FY 2022 Proposed
TEACHERS						
TCHR TITLE I	104.8	117.6	102.7	100.0	100.0	93.7
TCHR PREK AND EARLY HEAD START	104.0	103.0	103.0	103.0	103.0	103.0
TCHR INSTRL SUPPORT	61.0	52.0	45.5	48.3	48.9	58.6
SCHOOL COUNS SVS MS/HS	0.0	0.0	1.2	1.0	1.0	1.0
SCHOOL COUNS SVS ES	0.0	0.0	3.6	4.1	4.1	3.0
LIBRARIAN	0.0	0.0	0.0	1.0	1.0	1.0
TCHR ALTERNATIVE ED	16.2	16.2	16.2	16.2	16.2	16.2
TCHR ESL	1.0	1.0	1.0	1.0	1.0	1.0
TEACHERS Total	**287.0**	**289.8**	**273.2**	**274.6**	**275.1**	**277.5**
INSTRUCTIONAL ASSISTANTS						
INSTRL ASSIST SP ED	0.5	0.5	0.5	0.5	0.5	0.5
INSTRL ASSIST SP PRG	109.0	108.0	107.0	108.0	108.0	108.0
INSTRUCTIONAL ASSISTANTS Total	**109.5**	**108.5**	**107.5**	**108.5**	**108.5**	**108.5**
OFFICE ASSISTANT PERSONNEL						
OFFICE ASSIST SP ED	1.0	1.0	1.0	1.0	1.0	1.0
PROGRAM/ADMINISTRATIVE ASSISTANT	18.5	12.0	14.0	13.6	13.6	14.0
TECHNICAL ASSISTANT	4.5	8.5	4.5	4.5	4.5	6.5
OFFICE ASSISTANT PERSONNEL Total	**24.0**	**21.5**	**19.5**	**19.1**	**19.1**	**21.5**
GRANTS AND SELF SUPPORTING FUND Total	**539.7**	**535.7**	**522.3**	**527.7**	**530.3**	**531.7**
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	4.3	4.3	4.3	4.3
SPECIALISTS Total	**4.3**	**4.3**	**4.3**	**4.3**	**4.3**	**4.3**
TECHNICAL PERSONNEL						
TECHNICIAN	1.0	1.0	1.0	1.0	1.0	2.0
TECHNICAL PERSONNEL Total	**1.0**	**1.0**	**1.0**	**1.0**	**1.0**	**2.0**
OFFICE ASSISTANT PERSONNEL						
TECHNICAL ASSISTANT	3.0	3.0	3.0	3.0	3.0	2.0
OFFICE ASSISTANT PERSONNEL Total	**3.0**	**3.0**	**3.0**	**3.0**	**3.0**	**2.0**
INSURANCE FUND Total	**9.3**	**9.3**	**9.3**	**9.3**	**9.3**	**9.3**
HEALTH AND 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	6.0	6.0	14.0	14.0	14.0	14.0
TECH SPECIALIST	2.0	2.0	2.0	2.0	2.0	2.0
SPECIALISTS Total	**8.0**	**8.0**	**16.0**	**16.0**	**16.0**	**16.0**

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Approved	FY 2021 Revised	FY 2022 Proposed
TECHNICAL PERSONNEL						
TECHNICIAN	4.5	5.5	5.5	5.5	5.5	6.5
TECHNICAL PERSONNEL Total	**4.5**	**5.5**	**5.5**	**5.5**	**5.5**	**6.5**
OFFICE ASSISTANT PERSONNEL						
TECHNICAL ASSISTANT	6.5	5.5	7.5	7.5	7.5	8.5
OFFICE ASSISTANT PERSONNEL Total	**6.5**	**5.5**	**7.5**	**7.5**	**7.5**	**8.5**
HEALTH AND FLEXIBLE BENEFITS FUND Total	**20.0**	**20.0**	**30.0**	**30.0**	**30.0**	**32.0**
ERFC FUND						
SUPERVISORS						
DIRECTOR	2.0	2.0	2.0	2.0	2.0	2.0
COORDINATOR	2.0	2.0	2.0	2.0	2.0	2.0
SUPERVISORS Total	**4.0**	**4.0**	**4.0**	**4.0**	**4.0**	**4.0**
SPECIALISTS						
AUDITOR	0.0	0.0	1.0	1.0	1.0	1.0
BUSINESS SPECIALIST	7.3	7.3	7.3	8.0	8.0	8.0
TECH SPECIALIST	2.0	2.0	3.0	3.0	3.0	3.0
SPECIALISTS Total	**9.3**	**9.3**	**11.3**	**12.0**	**12.0**	**12.0**
TECHNICAL PERSONNEL						
TECHNICIAN	8.0	8.0	7.0	6.0	6.0	6.0
TECHNICAL PERSONNEL Total	**8.0**	**8.0**	**7.0**	**6.0**	**6.0**	**6.0**
OFFICE ASSISTANT PERSONNEL						
PROGRAM/ADMINISTRATIVE ASSISTANT	1.0	1.0	1.0	1.0	1.0	2.0
TECHNICAL ASSISTANT	8.0	8.0	8.0	6.0	6.0	5.0
OFFICE ASSISTANT PERSONNEL Total	**9.0**	**9.0**	**9.0**	**7.0**	**7.0**	**7.0**
ERFC FUND Total	**30.3**	**30.3**	**31.3**	**29.0**	**29.0**	**29.0**

Acronym Index

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 - Actuarilly 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
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 - Bridges to Kindergarten
BA - Bachelor of Arts
BBCU - Blackboard Collaborate Ultra
BIT - Behavior Intervention Teacher
BOS - Board of Supervisors
BPREP - Budget Preparation System
BPS - Position Budgeting Subsystem of BPREP
BS - Bachelor of Science
BYOD - Bring Your Own Device

C

C&I - Corrections Education and Other Institutionalized Individuals
CACFP - USDA's Child and Adult Care Food Program
CAD - Computer Assisted Drawing
CAEO - Chief Equity and Academic Officer
CAFR - Comprehensive Annual Financial Report
CAO - Chief Academic Officer
CAP - Colleague Assistance Program
CARES - Covid-19 Aid, Relief, and Economic Security
CASPS - County and Schools Procurement System
CATV - Cable Television
CCCR - Office of Counseling and College and Career Readiness
CCMS - Central Control and Monitoring System
CCTV - Closed Circuit Television
CEO - Chief Equity Officer
CEAO - Chief Equity and Academic Officer
CEDSS - Comprehensive Emotional Disabilities Services Site
CEIS - Coordinated Early Intervening Services
CEP - Community Eligibility Provision
CETA - Changing Education Through the Arts
CF - Construction Fund
CIO - Chief Investment Officer
CIP - Capital Improvement Program
CIS - Classroom Instructional Support
CO_2 - Carbon Dioxide
COBRA - Consolidated Omnibus Budget Reconciliation Act
COLA - Cost-of-Living Adjustment
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
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

Acronym Index

D

DEA - Drug Enforcement Agency
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
EAA - Executive Administrative Assistant
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

Acronym Index

G

GA - Virginia General Assembly
GAAHSD - General Achievement Adult High School Diploma Program
GAAP - Generally Accepted Accounting Principles
GAE - General Adult Education
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
IELCE - Integrated English Literacy Civics Education
IEP - Individualized Education Program

IFC - Infrastructure Financing Committee
iLMS - Integrated Learning Management System
INS - Insurance Fund
IoT - Internet of Things
IPLS - Integrated Parcel Life Cycle System
IRS - Internal Revenue Services
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

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
SLCA - State Lead Coordinating Agency
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

Glossary

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.

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.

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.

Cost-of-Living Adjustment (COLA) - An annual adjustment in wages to offset a change (usually a loss) in purchasing power *See Market Scale Adjustment.*

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 Learner (EL) - The EL program helps limited English proficient students learn literacy and content concepts in order to function successfully in the general education program.

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 the 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.

PreK and Early Head Start program - PreK and Early Head Start program 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.

World Languages Immersion Program - Selected elementary and middle schools offer partial immersion programs in French, Spanish, Japanese, and German. Students acquire the foreign language while mastering the content curriculum.

Free and Reduced-Price Meals (FRM) - This program is required for participation in the federally-funded school lunch program under the National School Lunch and Child Nutrition Acts. This program provides free or reduced-price meals to children determined to be eligible under the program and supports the belief of the Fairfax County School Board that every school-age child should have an adequate lunch.

Full-Day Mondays - Prior to school year 2014 - 2015, FCPS elementary schools had a half day schedule on Mondays. The School Board voted to lengthen the shortened Monday schedule for elementary schools to a full instructional day beginning in September 2014.

Full-Time Equivalent (FTE) - Method of calculating hourly or part-time employees on a full-time position basis.

Fund - As defined by the State auditor of public accounts, a group of accounts that are similar in nature (have similar activities, objectives, or funding sources).

Fund Balance - The excess of assets of a fund over its liabilities and reserves.

Fund Balance Reserve - The School Board may establish fund balance reserves to address future requirements. Fund balance reserves represent funds available for appropriation by the School Board.

Fund Statements - Financial statements that display revenue, expenditures, transfers in, transfers out, and changes in fund balance for each of the ten School Board funds.

G

General Education Program - The major educational programs that serve students in the core instructional areas, namely elementary, middle, and high school instruction.

Get2Green Program - An interdepartmental environmental stewardship program in FCPS supported by staff in Instructional Services, Facilities and Transportation Services, and Food and Nutrition Services, who collaborate to expand access to environmental education in sustainable learning environments.

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

Ignite - FCPS' Strategic Plan that provides a framework for decision making that builds upon a common mission, vision, and guiding principles held by the community.

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.

MyPDE - A unified system for the communication and registration of professional development and training, and performance evaluations for all FCPS employees.

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 the FCPS *Portrait of a Graduate* during the 2014-15 school year as the center of the FCPS Long-Range Strategic Plan. It is an outline for what the FCPS community believes is important for graduates to know and be able to do when they leave FCPS. The *Portrait of a Graduate* focuses on academic content areas and the development of the skills that students will need when they enter the workforce. The four strategic goal areas are: Student Success, Caring Culture, Premier Workforce, and Resource Stewardship.

Preliminary Scholastic Assessment Test/National Merit Scholarship Qualifying Test(PSAT/NMSQT™)-The PSAT/NMSQT™ is a cosponsored program by the College Board and National Merit Scholarship Corporation. The PSAT/NMSQT™ assesses knowledge and skills developed through study in a wide range of courses, as well as, through experiences outside the classroom. Although the PSAT/NMSQT™ is not directly related to a specific high school curriculum, it is developed to reflect the kinds of academic experiences that teachers consider important. Schools administer the PSAT/NMSQT™ once a year in October.

Program Budget - A companion document to the approved budget, the program budget presents expenditure and revenue details by program. The program budget includes activities that occur in all Governmental Funds.

Proposed Budget - A plan of financial operations submitted by the Superintendent to the School Board detailing proposed revenues, appropriations, expenditures, and transfers for the coming fiscal year. The proposed budget is the initial phase of the budget cycle.

R

Ratio Positions - Personnel positions 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 that employees receive each year based upon qualifications and experience/ length of service subject to School Board approval. 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 Decision-Making Cycle (SDMC) - Framework that guides the alignment of resources to organizational priorities and judge whether resources are used effectively.

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 multi-year 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.

Theory of Action - How a program or project is designed and set up. It articulates the mechanism through which the activities are being delivered and the type of processes being followed.

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 nonbus 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 PreK and Early Head Start 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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