

# FY 2025 PROPOSED B U D G E T

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# FY 2025 Proposed Budget

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# Guide to Understanding the Budget

## Budget Organization

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

## Proposed Budget

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

### Executive Summary

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

### Financial

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

### Informational

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

### Appendix

The Appendix Section presents a five-year summary comparison of revenues, expenditures, positions, and school enrollment. FCPS staffing standards and an acronym index, glossary, and index are included in this section.

## Advertised Budget

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

## Approved Budget

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

## Executive Summary

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

## Organizational

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

## Financial

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

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

## Informational

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

## Other Budget Documents

### Detailed Budgets

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

### Program Budget

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

# Guide to Understanding the Budget

## Budget Basics

### What is the Revised Budget?

The revised budget is the most recently adjusted budget for the active cycle and includes adjustments to the approved budget made by the School Board during quarterly fund reviews. The revised budget includes the carryover of outstanding encumbered obligations (undelivered orders), schools/projects carryover, prior committed priorities and requirements, Strategic Plan investments, and reserve funding.

### How are revenue and expenditures projected?

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

### How are budgets developed each year?

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

### How are revenue and expenditures classified?

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



# Guide to Understanding the Budget



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

# Guide to Understanding the Budget

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

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

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

## **What is salary lapse?**

Salary lapse is savings resulting from position turnover and from positions being held vacant for a period of time during the fiscal year. FCPS budgets for lapse, and any savings above the budgeted amounts are included in FCPS' available ending balance. FCPS reviews and takes steps to adjust lapse regularly, such as adjusting the salary level used to budget vacant positions. The majority of the available ending balance is derived from compensation accounts since they are the most substantial portion of budget. All savings from salary lapse at year end are reflected in the available ending balance.

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

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

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

In FY 2025, FCPS has four reserves in the School Operating Fund: a future year beginning balance reserve, a School Board flexibility reserve, a fuel contingency reserve, and a staffing contingency reserve to address class size. The School Board flexibility reserve is committed to meet unforeseen circumstances. Any unused portion is carried forward to the next fiscal year with the School Board approval. The future year beginning balance, School Board flexibility, and fuel contingency reserves are only reflected in the current year's revised budget and are not included in the proposed, advertised, or approved budget totals.

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

FCPS does not have the authority to impose taxes and may only charge fees where the Commonwealth of Virginia has granted specific authority. The majority of FCPS' funding is requested from Fairfax County, which generates its revenue from real estate and personal property taxes. The Commonwealth of Virginia provides the next largest source of revenue to FCPS through state aid and sales tax revenues. The remaining revenues come from a variety of sources, including federal aid and tuition for non-county residents.

## What Our Community Needs to Know About School Budgets

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

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

There are many factors unique to school systems that can trigger cost increases that outpace inflation. For example, fluctuations in labor costs due to changes in student enrollment or changes in staffing standards can drastically impact school budgets because K-12 education is so labor intensive. By understanding these factors and how they influence the budget development process, along with the financial challenges that schools confront in today's economic environment, citizens are able to better comprehend FCPS' necessary budget decisions. The following factors, while inherent features of modern educational systems, place considerable pressure on school budgets:

- **Strategic Priorities** – Our community demands high achievement, as well as the availability of programs and opportunities to address each student's individual needs. The School Board adopted FCPS' *Portrait of a Graduate*, which outlines what our community believes is important for FCPS' graduates to know and be able to do when they leave FCPS. In August 2022, FCPS began to create a new strategic plan. This process involved 124,302 engagement touch points, 11 planning teams, and multiple opportunities for the community to engage in the process of developing a new strategic plan. The culmination of this work resulted in the development of five student-centered goals, measures to monitor the progress toward those goals, equity statements to support each and every student with attaining those goals, and four pillars that define the work FCPS must do to reach these goals. This plan will guide the work of FCPS through 2030.
- **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 poses a financial burden on localities and school divisions.
- **Technology** – Training FCPS students on all levels of technology remains a priority as such skills are synonymous with student success in the 21st century. An objective of FCPS' *Portrait of a Graduate* is that FCPS graduates are able to use technology skills and contemporary digital tools to communicate effectively. The COVID-19 pandemic also demonstrated the importance of technology connectivity and infrastructure for uninterrupted distance learning.
- **Enrollment and Student Needs** – The cost of enrollment growth and changing student needs impacts school-based positions generated through staffing formulas and per-pupil allocations.
- **Changes in Staffing** – Programmatic priorities, technology initiatives, and enrollment all may impact staffing.
- **Employee Compensation** – FCPS is committed to attracting and retaining exceptional employees, including a diverse staff and the highest quality teachers. FCPS is committed to increasing competitiveness of salaries for all employees by offering market-competitive compensation packages.

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

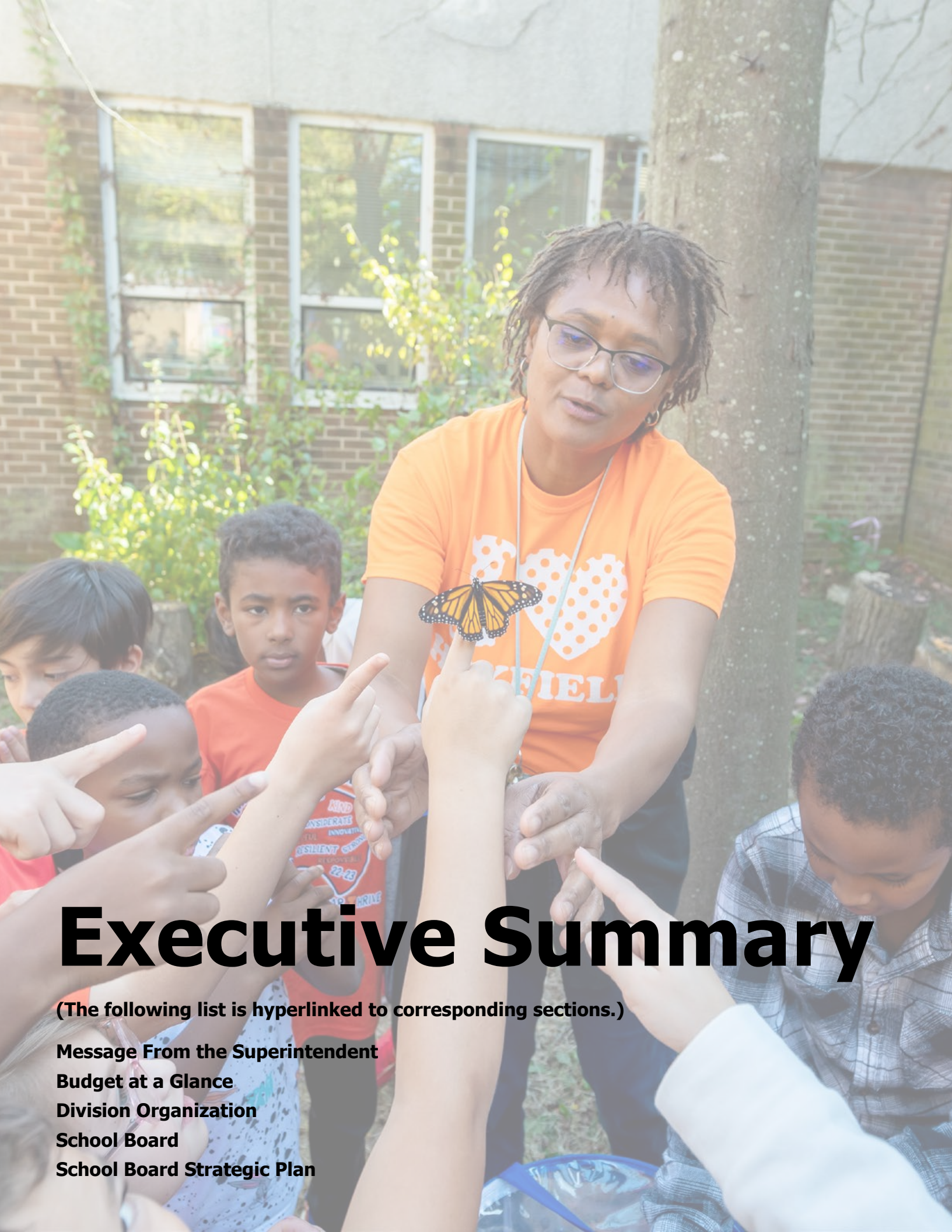
# Guide to Understanding the Budget

## Where Can I Get More Information?

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

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

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



# Executive Summary

(The following list is hyperlinked to corresponding sections.)

[Message From the Superintendent](#)

[Budget at a Glance](#)

[Division Organization](#)

[School Board](#)

[School Board Strategic Plan](#)



## Message From the Superintendent

Hello FCPS Community,

I am proud to present the FY 2025 Proposed Budget, which reflects FCPS' unwavering commitment to success for each and every student, and recognition of our employees' hard work and dedication. I remain grateful for the steadfast support of our county elected officials.

As we commit to continuing world-class education here in FCPS, we must resolutely maintain high expectations for each and every student. In turn, this requires us to provide sustainable, well-resourced high support. With that in mind, this budget focuses on excellence and providing students an equitable education in an inclusive and respectful environment where access, opportunity, and achievement are available to all.

The FY 2025 Proposed Budget totals \$3.8 billion, an increase of \$301.8 million, or 8.6 percent, over the FY 2024 Approved Budget. I am requesting an additional \$254.0 million, or a 10.5 percent increase, from our partners, the Fairfax County Board of Supervisors. Nearly 86 percent of the budget is focused on instruction.

The budget is closely aligned with the FCPS 2023-30 Strategic Plan which aims to ensure a strong academic start for our youngest students and prepare our graduates for a thriving future. The plan is organized around five student centered goals, each with an equity commitment and a set of measures to track our progress in attaining our goals; along with four operational pillars to structure our efforts. This framework ensures a consistent approach to determining what is working well and how we can scale it across the Division. It informs the actions of our instructional practices, professional learning, operational approaches, and resource allocation.

With thoughtful consideration, and in alignment with the Fairfax County School Board's FY 2025 Budget Priorities Resolution, we have developed a budget that is based on the school division's most pressing needs such as attracting and retaining a world-class workforce. This is critical to supporting students as they prepare for careers in both the 21st and 22nd centuries.

The FY 2025 Proposed Budget prioritizes competitive compensation for all Fairfax County Public Schools employees by investing \$170.7 million to provide a 6.0 percent compensation adjustment for all employees and \$55.3 million for the recurring cost of a 2.0 percent compensation supplement adopted by the General Assembly during FY 2024. This is a key component of our Strategic Plan which ensures students are surrounded and supported by outstanding staff.

The budget includes \$46.6 million to maintain existing class size formulas and provide necessary support to students — all students. Of the \$46.6 million investment, \$7.8 million is needed to cover an increase of 1,749 students compared to the



## Message from the Superintendent

FY 2024 projection. The balance of funding, \$38.8 million, will provide additional support to students as indicated by free or reduced-price meal eligibility, special education services, or English for Speakers of Other Languages (ESOL) services. Investing in students requiring stronger support is a consistent need across the entire Commonwealth of Virginia. With high expectations must come high support.

The FY 2025 Proposed Budget also designates funding of \$7.1 million for the continuation of multiyear initiatives. These initiatives include expansion of inclusive preschool, environmental initiatives adopted by the Joint Environmental Task Force, and implementation of a modernized human resources system that will support core operations for the entire Division. To improve student wellbeing outside of the classroom, multiyear initiatives also include additional certified athletic trainers, enhanced fine and performing arts stipends, and expanded athletic offerings. Special education daily contract extensions, which were supported by ESSER III funds, and funding for the safety and security screening program are priorities for FY 2024 year-end.

In reflecting upon this needs-based proposed budget, I am compelled to address the July 2023 Joint Legislative Audit and Review Commission's (JLARC) study of Virginia's K12 funding formulas. The report validated multiple funding concerns FCPS has noted for years, namely that Virginia school divisions receive less funding per student than the 50-state average, the regional average, and many of Virginia's neighboring states including West Virginia, Maryland, and Kentucky. This equates to approximately \$1,900 per student in state underfunding of Virginia's students. For us here in FCPS, that alone would add \$345 million to support our students.

I would like to thank the county Board of Supervisors in advance for partnering with us to deliver a budget that will position our students — and the entire Fairfax community — for success. Together, we can all empower our schools and create an environment where students and staff thrive.

Sincerely,

A handwritten signature in black ink, appearing to read 'Michelle C. Reid', written in a cursive style.

Michelle C. Reid, Ed.D  
Superintendent of Schools



## Budget Development Process

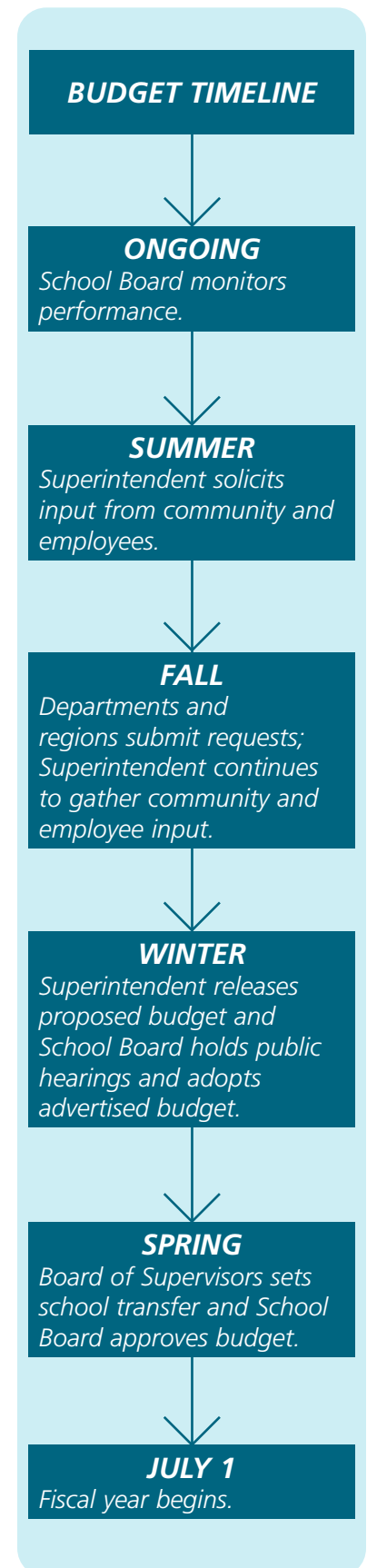
The School Board's Strategic Plan reflects the beliefs, vision, and mission that guide all planning activities and the development of the annual budget for Fairfax County Public Schools (FCPS). In addition, the plan provides a framework for both the Division's operation and its funding priorities. The Strategic Plan identifies five overarching goals that drive positive change throughout the Division and includes measures to monitor the progress toward these goals, equity statements to support each student with attaining these goals, and four pillars that define the work FCPS must do to reach these goals. These five goals of the Strategic Plan were developed on the foundation of FCPS' *Portrait of a Graduate*, which equips graduates with the skills the FCPS community believes are essential for personal and professional success. FCPS' strategic initiatives and corresponding spending priorities originate from the Strategic Plan and are at the core of the annual budget. This plan will guide the work of FCPS through 2030.

The FCPS budget development process is a collaborative one involving many stakeholders. The School Board and County Board of Supervisors hold several joint budget work sessions to incorporate One Fairfax into decision-making processes while continuing to identify efficiencies. One Fairfax is a joint social and racial equity policy adopted by the Fairfax County Board of Supervisors and the Fairfax County School Board. It commits the County and the school system to intentionally consider equity when making policies or delivering programs and services.

The Superintendent works closely with the School Board, the leadership team, and the community to present the needs of the Division. The Superintendent also works closely with the County to fit these needs into the One Fairfax policy, the larger requirements of the community, and the annual budget plan. Throughout the year, the School Board receives annual reports for each goal of the Strategic Plan to assess the Division's performance in achieving targeted metrics. The FY 2025 Proposed Budget is focused on student achievement, equity, social and emotional support for students, student safety and wellness, and employee compensation and retention.

Community engagement is an important component of the budget development process. This includes community outreach meetings, an instructive online budget video, and other available tools and channels for the community to participate in the budget process. The Superintendent gathers feedback and prepares a budget that incorporates community input as well as strategic initiatives set by the School Board. The budget process includes an education and communications strategy to inform key communicators, participants, stakeholders, and the general public about FCPS' budget and how the process works. This strategy provides opportunities for participants, stakeholders, and citizens to engage with FCPS.

The FY 2025 budget calendar and additional resources are included later in this section.



# Budget at a Glance

*The FY 2025 Proposed Budget for the School Operating Fund totals \$3.8 billion. This is a net increase of \$301.8 million, or 8.6 percent, over the FY 2024 Approved Budget.*

## FY 2025 Proposed Budget Overview

The FY 2025 Proposed Budget for the School Operating Fund totals \$3.8 billion. This is a net increase of \$301.8 million, or 8.6 percent, over the FY 2024 Approved Budget. The FY 2025 Proposed Budget priorities include:

### Compensation

- \$170.7 million to provide a compensation adjustment of 6.0 percent for all employees
- \$24.1 million for increases in healthcare premiums and the county retirement (FCERS) rate offset by a decrease in the state retirement (VRS) rate
- \$6.5 million to implement a deferred retirement option program (DROP) for the Educational Employees' Supplementary Retirement System (ERFC) Legacy Plan employees
- \$0.3 million for compensation adjustment recommendations included in the cyclical market comparative review
- (\$37.6 million) for compensation base savings due to position turnover

### Required Adjustments

- \$55.3 million supports the recurring cost of a 2.0 percent compensation supplement adopted by the General Assembly for SOQ instructional and support positions effective January 1, 2024, and approved by the School Board on October 26, 2023
- \$46.6 million and 498.8 positions to support changing student needs and enrollment growth of 1,749 students compared to FY 2024 approved enrollment
- \$14.4 million and a net decrease of 3.2 positions for recurring baseline adjustments to support quarterly fund review adjustments, other baseline adjustments, and ESSER III position authorization adjustments to conclude the final year of the multiyear plan
- \$12.3 million for contractual increases due to terms of negotiated contracts, renewals, leases, utilities, and fuel
- \$2.1 million to support increases in transfers to other School Board funds

### Multiyear Investments

- \$2.1 million and 26.0 positions for funding to support inclusive preschool expansion
- \$1.9 million and 4.0 positions to address the third and final year of the three-year, phased-in implementation of the Joint Environmental Task Force (JET) recommendations which support energy and environmental sustainability efforts, the transition of FCPS' bus fleet from diesel to electric by 2035, and the Get2Green program
- \$1.1 million to expand fine and performing arts extra duty supplements for music, theatre, drumline, and color guard roles.
- \$0.8 million to expand FCPS athletics to provide boys volleyball and girls wrestling at the high school level

## Budget at a Glance

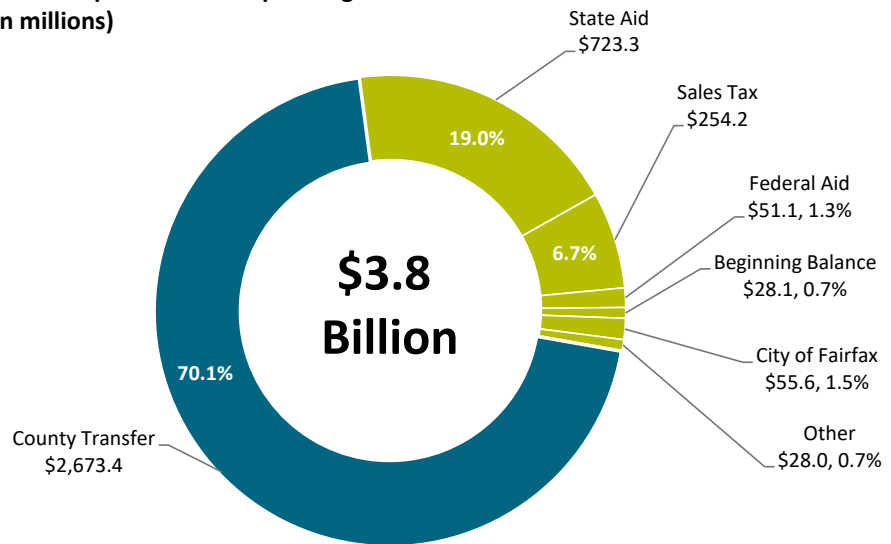
- \$0.7 million to support the third year of the Human Capital Management (HCM) project, a multiphase project which assesses the current state of HR and payroll business processes and implements a modernized HCM software solution
- \$0.6 million and 5.0 positions to support the second year of a five-year plan to provide one additional certified athletic trainer at each of the 25 high schools
- Existing family liaison funding will be used to establish 37.6 positions which includes a dedicated family liaison position at 42 school sites and a family engagement region representative for Region 6

## Budget at a Glance

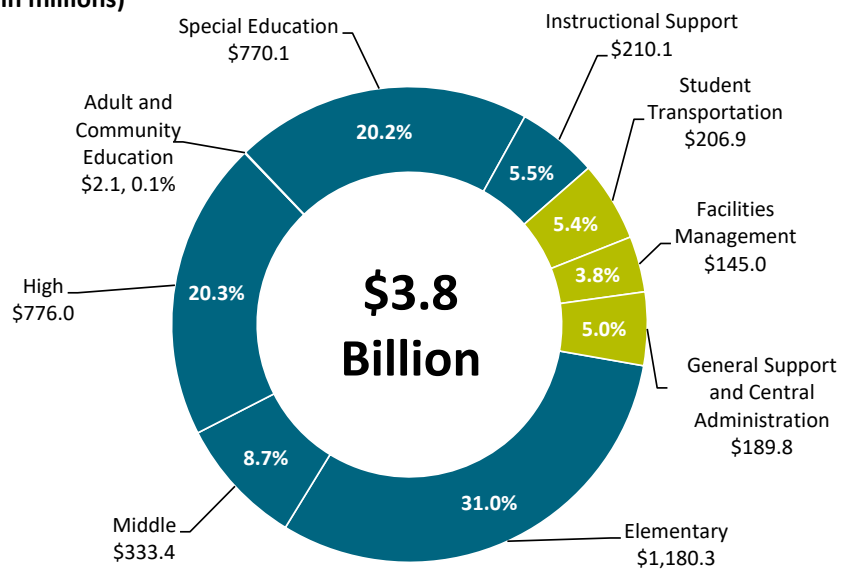
The average Virginia school division receives less than 50 percent of its financial support from its local government. FCPS must rely on local funds for 70.1 percent of its revenue.

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

**Where it Comes From – Revenue**  
**FY 2025 Proposed School Operating Fund**  
 (\$ in millions)

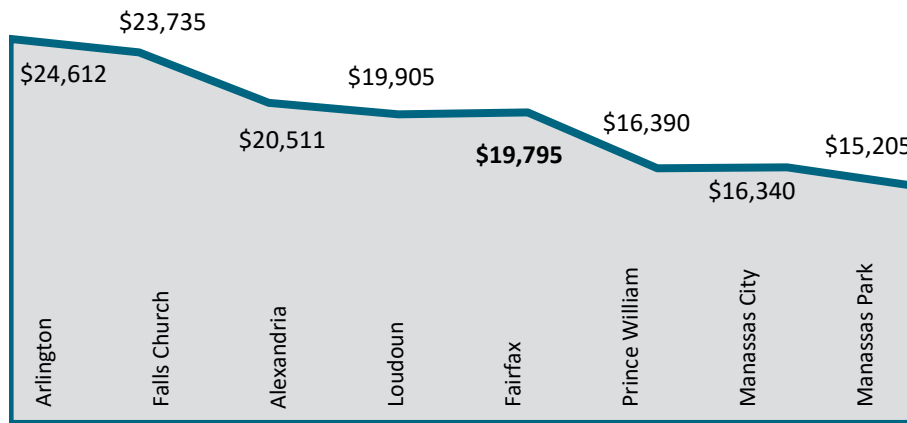


**Where it Goes - Expenditures by Program**  
**FY 2025 Proposed School Operating Fund**  
 (\$ in millions)



## WABE Cost Per Pupil<sup>1,2,3,4</sup>

### FY 2024 WABE Comparison to Other School Divisions



<sup>1</sup>Source: FY 2024 Washington Area Boards of Education (WABE) Guide.

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

<sup>3</sup>Montgomery County and Prince George's County were unable to participate in the FY 2024 WABE Guide.

<sup>4</sup>Excludes federal stimulus funding.

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

### Comparison of SAT Scores School Year 2022-23

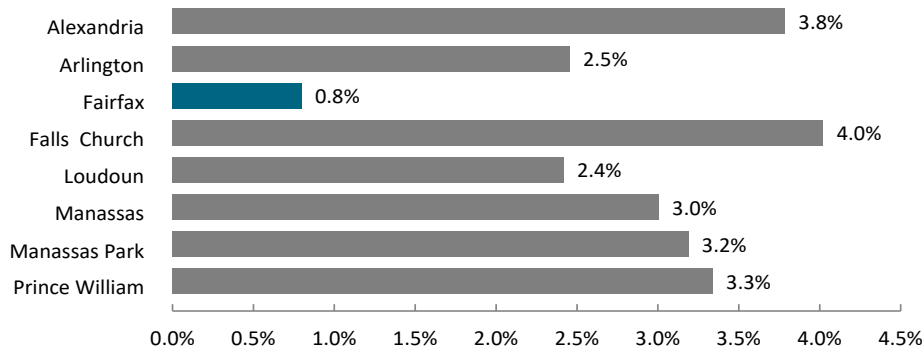
Falls Church City	1227
Arlington County	1216
<b>Fairfax County</b>	<b>1181</b>
Loudoun County	1173
Prince William County	1103
Manassas Park City	1091
Alexandria City	995
Manassas City	986

<b>US Average</b>	<b>1028</b>
<b>Virginia Average</b>	<b>1113</b>

Source: 2024 WABE Guide and Collegeboard SAT Annual Report

## FCPS Has the Lowest Ratio of Management Positions<sup>1,2</sup>

### Percentage of Leadership Team to Total Positions



<sup>1</sup>Source: FY 2024 Washington Area Boards of Education (WABE) Guide.

<sup>2</sup>Montgomery County and Prince George's County were unable to participate in the FY 2024 WABE Guide.

### FCPS Average SAT Score

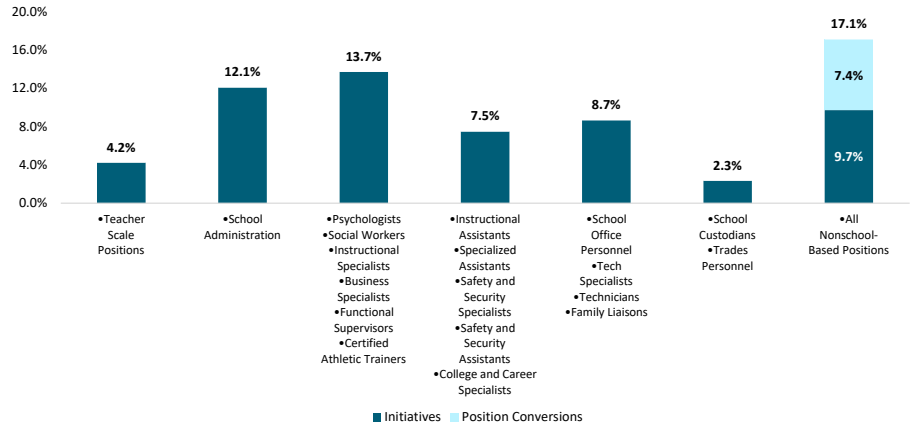
School Year	Score
2017-2018	1212
2018-2019	1218
2019-2020	1211
2020-2021	1201
2021-2022	1185
2022-2023	1181

# Budget at a Glance

The increase in nonschool-based positions is primarily due to 119.4 position conversions using existing resources beginning in FY 2021.

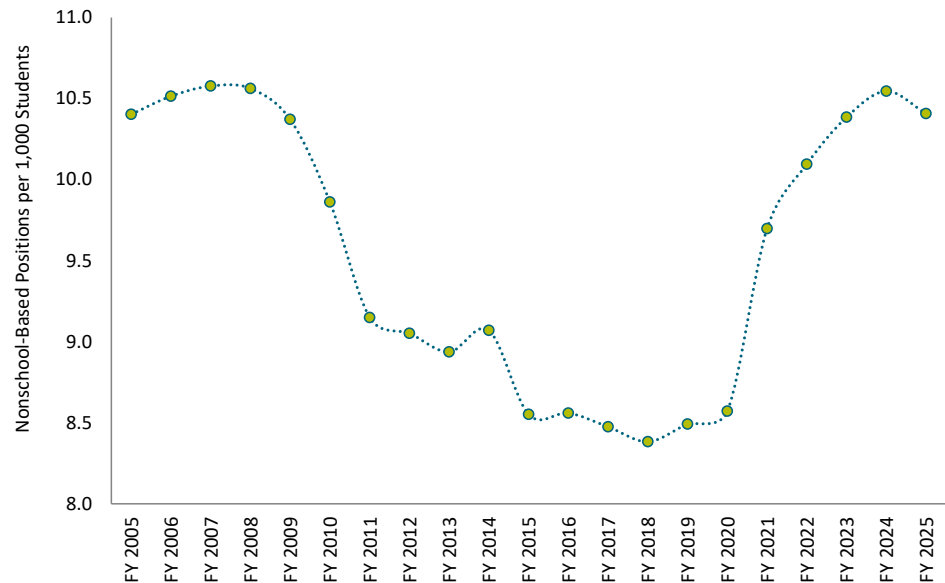
A large portion of the growth in nonschool-based positions results from the permanent conversion of positions that had been traded on a recurring basis. Position conversions utilize existing funding to recognize the resources required to complete day-to-day operations.

## School-Based and Nonschool-Based Position Growth\* FY 2020 Actual to FY 2025 Proposed



\*The increase in nonschool-based positions is primarily for programs such as cybersecurity, equity and compliance, school support, JET initiatives, and safety and security, and for 119.4 position conversions using existing resources beginning in FY 2021.

## FCPS Nonschool-Based Positions per 1,000 Students<sup>1,2</sup> FY 2005 to FY 2025

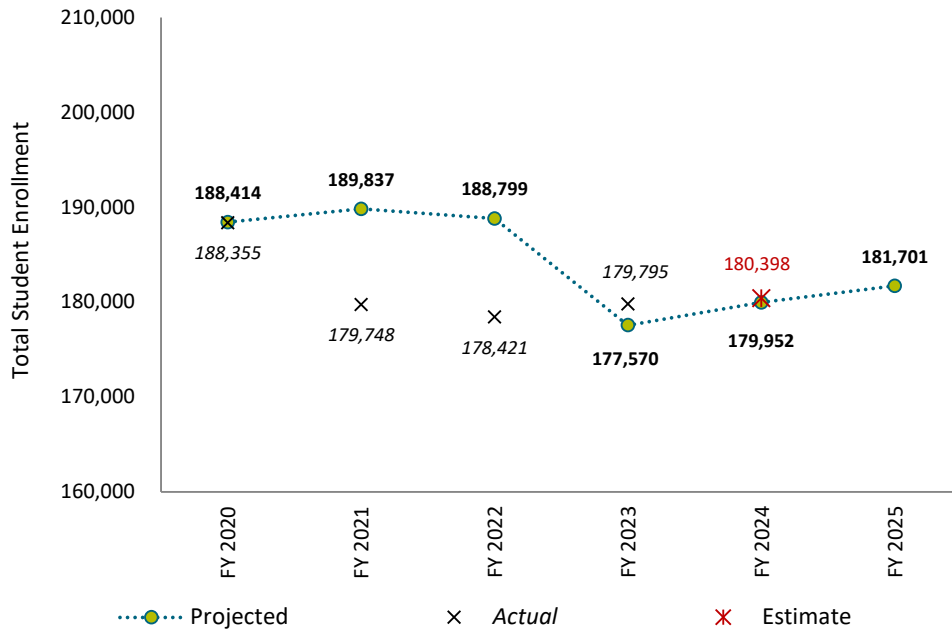


<sup>1</sup>Positions are updated to reflect actual numbers for all fiscal years except FY 2024 Revised and FY 2025 Proposed.

<sup>2</sup>The increase in nonschool-based positions is primarily for programs such as cybersecurity, equity and compliance, school support, JET initiatives, and safety and security; 119.4 position conversions using existing resources beginning in FY 2021; and the addition of positions from the ESSER III grant between FY 2022 and FY 2024.

## FCPS is the Largest Virginia School Division

### Projected and Actual Enrollment from FY 2020 to FY 2025

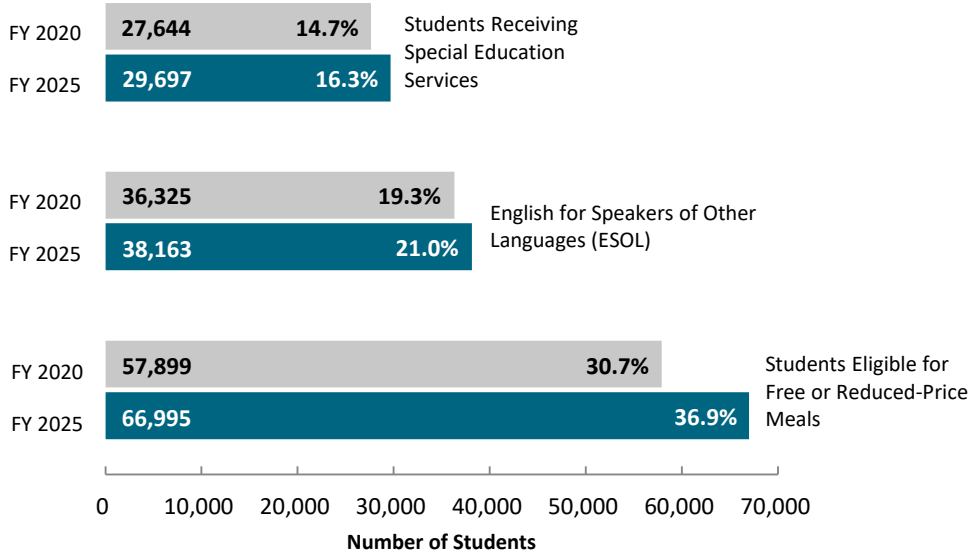


### FY 2025 Projected Enrollment by Grade

Kindergarten	11,042
Grade 1	11,515
Grade 2	11,628
Grade 3	12,418
Grade 4	11,650
Grade 5	12,189
Grade 6	12,165
Grade 7	11,993
Grade 8	12,506
Grade 9	12,830
Grade 10	13,207
Grade 11	13,768
Grade 12	13,403
<b>Subtotal</b>	<b>160,314</b>
Special Ed Level 2 and Preschool	18,696
PreK and Early Head Start	2,240
Nontraditional	451
<b>Subtotal</b>	<b>181,701</b>
Students served at Fairfax Adult HS or outside FCPS	597
<b>Total</b>	<b>182,298</b>

## FCPS is Diverse

### Percentage of Total Enrollment



## Budget at a Glance

### Community Investment in Education

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

### Citizen Resources and Participation

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

### FY 2025 Budget Calendar\*

June–December 2023	FCPS gathers community and employee feedback
November 14	School Board conducts work session on Fiscal Forecast
November 28	Joint Budget meeting with County Board of Supervisors (BOS)
December 20	Governor introduces state budget
January 10, 2024	General Assembly convenes
February 8	Superintendent releases FY 2025 Proposed Budget
February 13	School Board conducts budget work session
February 13	School Board holds public hearings on budget (February 20 if needed)
February 13	State budget bill crossover occurs
February 20	Fairfax County Executive releases FY 2025 Advertised Budget
February 20	School Board conducts budget work session
February 22	School Board adopts FY 2025 Advertised Budget
February 27	Joint meeting between the School Board and Board of Supervisors
March 5	County BOS advertises FY 2025 tax rate
March 9	General Assembly adjourns
April 16	School Board presents budget to County BOS
April 16-18	County BOS holds public hearings on FY 2025 Budget
April 17	Reconvened General Assembly session occurs
April 26	County BOS budget pre-markup
April 30	County BOS budget markup, determine budget package and tax rate
May 7	County BOS adopts FY 2025 Budget, tax rates, and transfer to FCPS
May 9	FY 2025 Approved Budget presented to School Board
May 14	School Board holds public hearings on budget
May 23	School Board adopts FY 2025 Approved Budget
July 1	FY 2025 begins

\*Dates tentative

### Additional Resources

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

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

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

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

[School Board Strategic Plan](#)

[Capital Improvement Program](#)

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

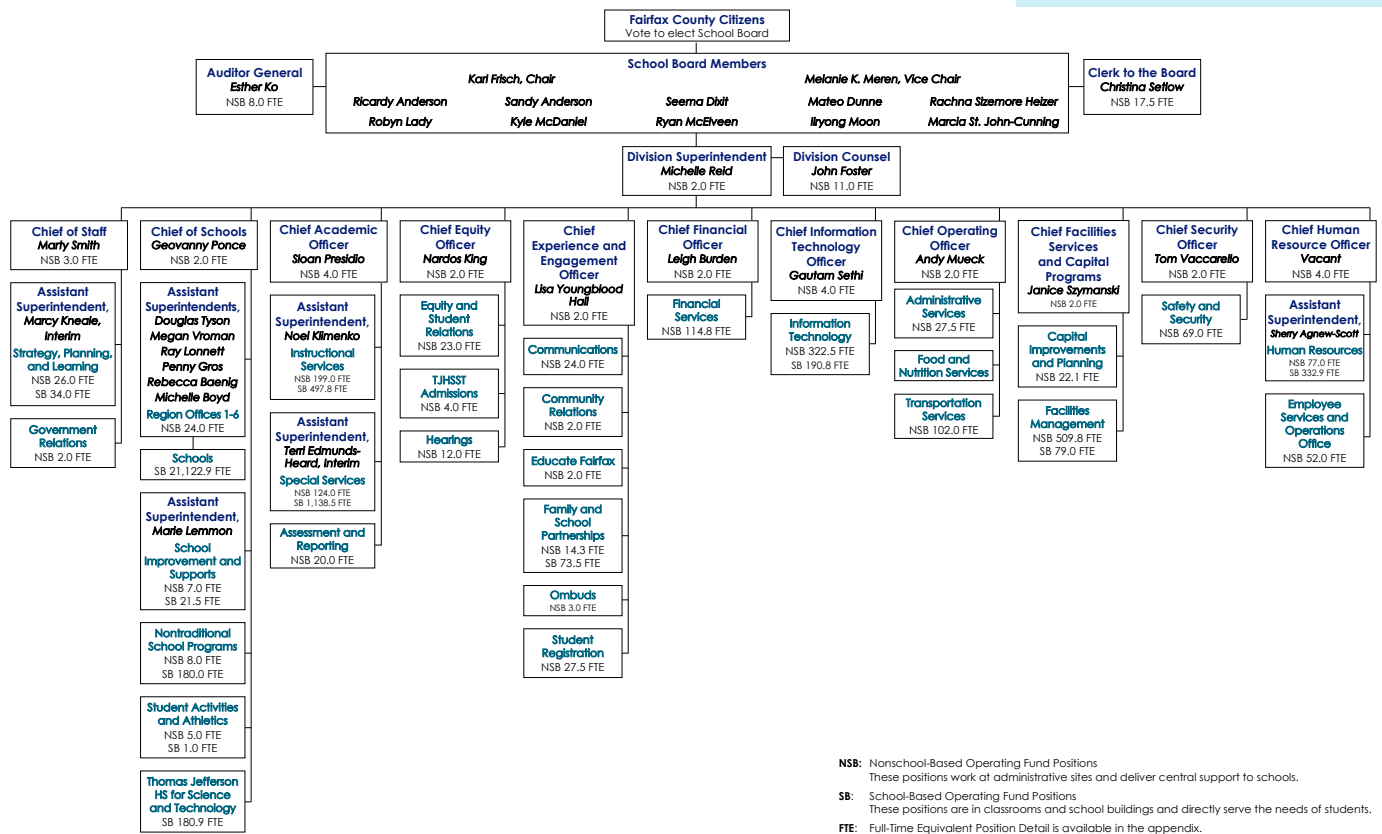
For other information, contact <https://www.fcps.edu/contact-us>



## Division Organization

Fairfax County Public Schools (FCPS) is the largest school division in Virginia and the 12th largest in the United States out of more than 15,000 school divisions. The FCPS organizational structure is focused on meeting the needs of 181,701 preschool through grade 12 students while managing 199 schools and centers. The Division Superintendent manages the organization while working closely with chiefs and assistant superintendents who oversee the day-to-day operations of the schools and offices.

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



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

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

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

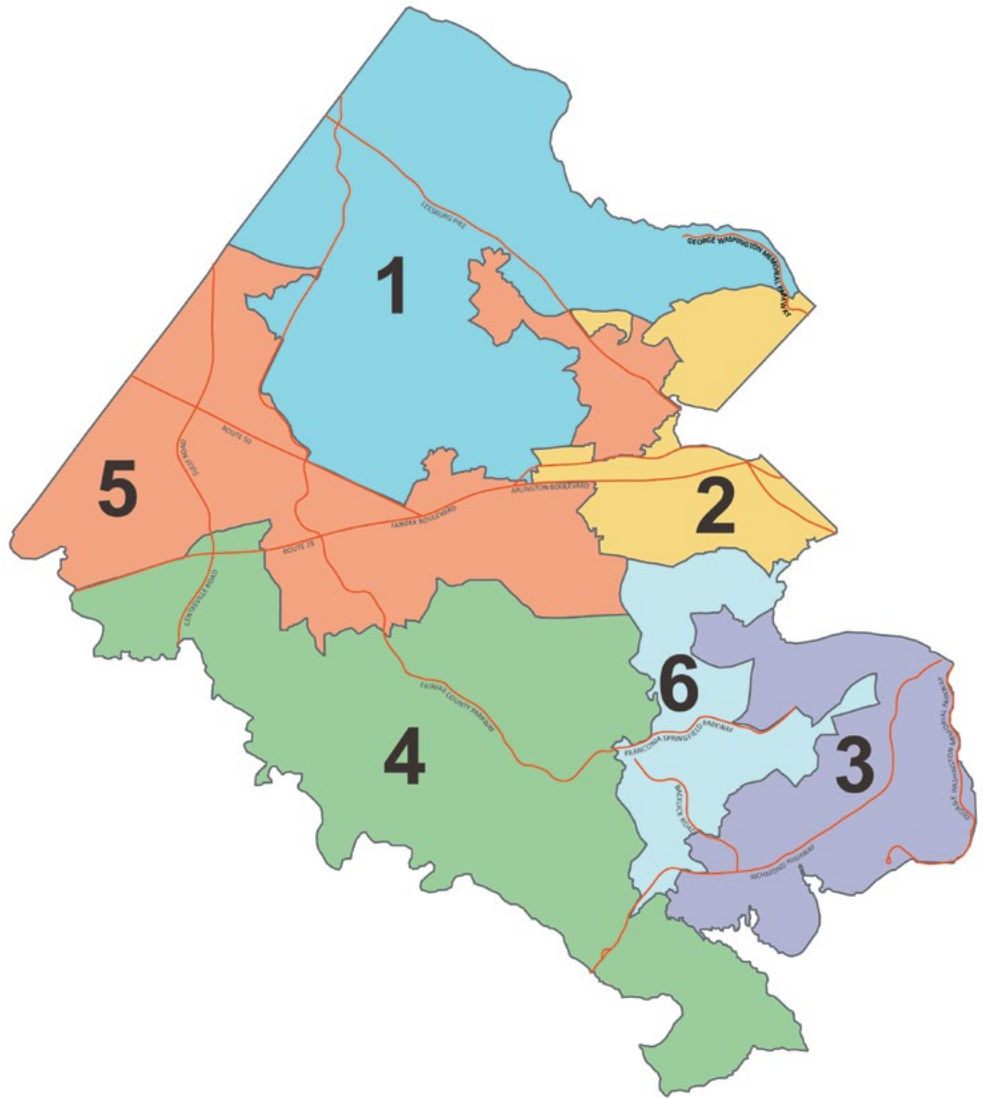
## Division Organization

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

### Schools and Centers

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

**Fairfax County Public Schools Regions Map**



## Fairfax County School Board

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

The twelve School Board members are elected to four-year terms; one member represents each of the County's nine magisterial districts, and three members serve at large. School Board members are paid an annual salary of \$48,000, with an additional \$2,000 for the chair. The term for existing members expires December 31, 2027. 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

**Karl Frisch, Chair**  
Providence District

**Melanie K. Meren, Vice Chair**  
Hunter Mill District

**Ricardy Anderson**  
Mason District

**Robyn Lady**  
Dranesville District

**Sandy Anderson**  
Springfield District

**Kyle McDaniel**  
Member-at-Large

**Seema Dixit**  
Sully District

**Ryan McElveen**  
Member-at-Large

**Mateo Dunne**  
Mount Vernon District

**Ilryong Moon**  
Member-at-Large

**Rachna Sizemore Heizer**  
Braddock District

**Marcia St. John-Cunning**  
Franconia District

**Rida Karim**  
Student Representative



### Get Involved

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



# School Board Strategic Plan

## FCPS' Mission, Vision, and Beliefs

### Mission

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

### Vision

#### Looking to the Future

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

#### Commitment to Opportunity

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

#### Community Support

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

#### Achievement

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

#### Accountability

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

### Beliefs

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

## **Portrait of a Graduate**

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

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

### **Communicator**

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



### **Collaborator**

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



### **Ethical and Global Citizen**

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



### **Creative and Critical Thinker**

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



### **Goal-Directed and Resilient Individual**

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





## EXCELLENCE EQUITY & OPPORTUNITY

2023 - 30 Strategic Plan



In August 2022, FCPS began a journey to create a new strategic plan. This process involved 124,302 engagement touch points, 11 planning teams, and multiple opportunities for the community to engage in the process of developing a new strategic plan. An external vendor, Performance Fact Inc. (PFI), facilitated the strategic planning process and was supported by hundreds of FCPS staff members throughout the process. The culmination of this work resulted in the development of five student-centered goals, measures to monitor the progress toward those goals, equity statements to support each and every student with attaining those goals, and four pillars that define the work FCPS must do to reach these goals. This plan will guide the work of FCPS through 2030.

### GUIDING PRINCIPLES

Five guiding principles informed the development of the new strategic plan:

- Student-centered: Keep students at the center
- Engaging diverse voices: Create multiple avenues for parents/caregivers, student, staff, and community engagement
- Data-driven: Use data to drive the development of the plan
- Alignment: Create unity of purpose
- Research-based: Development approach and content guided by research

### SUMMARY OF APPROACH

FCPS made concerted efforts to reach as many people in the planning process as possible that took place in multiple phases between October 2022 through May 2023. There was significant outreach to parents/caregivers, staff, students, and community members to join one of the planning teams, participate in a data collection strategy (e.g., survey or focus group), attend one of 15 community forums, engage via Let's Talk! (an online communication tool where stakeholders could provide ongoing feedback throughout the process), and to attend one of the information and feedback sessions facilitated by an FCPS principal or program manager. These sessions provided an opportunity for principals and program managers to engage all staff to share the work-to-date and to obtain staff's perceptions.

Planning teams analyzed student perception and outcome data, and provided feedback and recommendations that informed the content of the strategic plan. Planning teams offered each of our school community stakeholders (students, parents/caregivers, staff, and community members) an opportunity to share their unique perspectives to shape the strategic plan. The work from the planning teams was shared back with the community through forums and surveys to seek feedback in order to refine the strategic plan to best reflect the diverse perspectives of the community. Collectively, this outreach resulted in a cohesive and comprehensive strategic plan that is reflective of the meaningful engagement with parents/caregivers, staff, students, and community members who represent residents, businesses, non-profits, faith organizations, higher education institutions, and elected officials.

### STUDENT CENTERED APPROACH

Multiple strategies were implemented to ensure a student-centered approach. Students were invited to serve as a member of the Core Planning or Student Voice Teams, submit a response to the Student Survey (grades 3-12), participate in a principal-led focus group session (grades 3-12), attend or volunteer at a community forum, or participate in the Final Feedback Opportunity Survey.

The Student Survey was an optional survey available to students in grades 3-12. The survey asked questions about student engagement, school climate, student-student relationships and behavior, student-teacher relationships, quality teaching and learning, and representativeness of materials. Parents could opt their child out of participating in the survey, and students could choose not to participate. A survey link was sent to 138,875 students' FCPS-issued email addresses. Students completed the online survey during the school day between November 2 and December 12. There were 43,418 responses from students in grades 3-6, and 45,002 responses from students in grades 7-12, for a total of 88,420 responses.



## EXCELLENCE EQUITY & OPPORTUNITY

2023 - 30 Strategic Plan



Principal-led focus groups took place across elementary, middle, high schools, and centers in November and December. Focus group sessions took place during the school day with a sampling of all students in grades 3-12, and provided a unique opportunity for principals to connect with their students to share the strategic planning process and elicit feedback about their schooling experiences. During the focus group, students submitted electronic responses about what matters most in their school experience and the one promise they would like adults to commit to regarding their education. There were 4,519 responses submitted by students in grade 3-12. This data was shared with the planning teams to inform the development of the strategic plan.

The Student Voice Team provided the opportunity for students in grades 3-12 to serve on a planning team. Students in grades 7-12 were invited to self-nominate or nominate a peer to participate. Additional nominations were also provided by staff to ensure representation on the teams. All nominated students were invited to participate. There were eight focus group sessions in February and March both in-person and virtually. There were 111 students in grades 3-12 who participated across the Division; 44 students from grades 3-6 and 67 students from grades 7-12.

Total number of student engagement touch points: 93,050.

### **SURVEYS**

Extensive outreach was completed by the Office of Communication and Community Relations (OCCR) to engage the community and invite their participation in one of several surveys. OCCR spearheaded the outreach to parents/caregivers, staff, community members, and students. Parents/caregivers received the survey link via a direct email and/or text message. Parents/caregivers and community members could also participate via a public link on the Division's website. OCCR promoted surveys via email, newsletters, flyers, social media, toolkits, public and internal websites, FCPS staff, the School Board, FCPS Key Communicators, and other external groups. OCCR pushed out the surveys to more than 5,200 subscribers in the Business and Community Partner audience via their Partnerships Newsletter. Reminder messages were sent throughout the survey windows.

### **COMMUNITY FORUMS**

PFI facilitated 15 community forums as part of the strategic planning process. Nine of the community forums were in person, six were virtual, and two were conducted in Spanish. The first round of community forums in January and February focused on participants reviewing data, completing root cause analysis, and prioritizing goals from research-based best practices. The second round of community forums in April invited participants to review work-to-date and provide suggested strategies that should be implemented to achieve the goals outlined in the draft strategic plan. At the end of each community forum, participants were invited to provide additional feedback via Let's Talk.

The registration process was facilitated by OCCR, where registrants received a confirmation email with a link to preview all of the materials ahead of time. Childcare and interpretation services were provided at every community forum. Several communication strategies were implemented to promote the community forums, including email, text, public and internal website, toolkits, flyers, social media, Key Communicators, and other external groups. Additional outreach was implemented via text, email, and voice recording to Spanish speaking families. School leaders promoted the community forums via their newsletters. Approximately 240 FCPS staff members were trained by staff from the Office of Professional Learning (OPLE) and PFI to serve as table facilitators. Students interested in a leadership role were invited to serve as volunteers at the community forums. All materials used at the community forums and the online registration form were translated into Arabic, Chinese, Korean, Spanish, Urdu, and Vietnamese.

Total number of Community Forum Attendees: 396.



## EXCELLENCE EQUITY & OPPORTUNITY

2023 - 30 Strategic Plan



### ONGOING FEEDBACK VIA LET'S TALK

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K12 Insight created the Let's Talk feedback form so stakeholders could provide ongoing feedback throughout the strategic planning process. The form launched on January 30 in conjunction with the start of the community forums and remained open throughout the strategic planning process. The form could be translated in multiple languages. The feedback form was promoted through social media, newsletters, toolkits, the Division website, at the end of the community forums, and on printed materials. PFI completed thematic analyses of the responses, which were presented to the School Board. The highest percentage of feedback forms were submitted by parents/caregivers (42%), followed by staff (38%), community members (14%), and students (5%). Throughout the process, FCPS received 1,372 dialogues.

### SUMMARY OF OUTREACH

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Collectively, this outreach resulted in 124,302 engagement touch points.

- **Student Engagement**

- Target Audience: Students (grades 3-12)
  - # of Participants: 93,050
- 

- **Feedback Surveys**

- Target Audience: Parents/caregivers, FCPS staff, community members, students
  - # of Participants: 28,669
- 

- **Let's Talk! Feedback Forms**

- Target Audience: Parents/caregivers, FCPS staff, community members, students
  - # of Participants: 1,372
- 

- **Planning Teams (Core, Instructional, Family, Alignment, Faith, Student)**

- Target Audience: Parents/caregivers, FCPS staff, community members, non-profit organization representatives, faith-based leaders, elected officials, higher education institution representatives, students
  - # of Participants: 575+
- 

- **Community Forums**

- Target Audience: Parents/caregivers, FCPS staff, community members, students
  - # of Participants: 396
- 

- **Table Facilitators**

- Target Audience: FCPS staff
  - # of Participants: 240
-





# EXCELLENCE EQUITY & OPPORTUNITY

2023 - 30 Strategic Plan



## FOUR PILLARS

The Four Pillars identify what FCPS must do well to be able to reach our goals for all students. They serve as the foundation of our work and define the capabilities we need and must continuously improve to strengthen the effectiveness of instructional programs and divisionwide infrastructure. They are the building block for action and decision-making, and provide a durable frame for organizing and focusing our work.

# A

### Differentiated & Culturally Responsive Learning Environments

We design innovative learning experiences that meet the needs of each and every learner, and implement professional practices that engage, empower, include, and challenge the whole learner through varied opportunities.

# B

### Vibrant Home, School, and Community Partnerships

We share responsibility to build trusting partnerships that sustain a safe, inclusive culture for learning and work, and we collaborate proactively with respect, honesty, and transparency.

# C

### Diverse, Adaptive, and Supported Workforce

We recruit and retain staff who reflect the diversity of students and families; provide meaningful continuous learning, exceptional compensation, and balanced workload; and create a safe and culturally responsive environment that values staff voice.

# D

### Culture of Equity, Excellence, and Accountability

We nurture processes and structures that are grounded in intentional partnerships, shared responsibility for equitable resource allocation, and data-driven continuous improvement and innovation.



## EXCELLENCE EQUITY & OPPORTUNITY

2023 - 30 Strategic Plan



### GOALS MEASURES • EQUITY • COMMITMENTS

#### EQUITY COMMITMENT

We will ensure authentic and affirming partnerships with families and key stakeholders by engaging in collaborative decisionmaking that results in each student's success.

# 1

#### STRONG START: PREK-12

Every student will develop foundational academic skills, curiosity, and a joy for learning necessary for success in Pre-K through 12th grade.

#### MEASURES

- A. Availability of PreK programs (including inclusive PreK) to meet community need; Students meeting criteria for kindergarten readiness
- B. Students demonstrating self-regulation attention skills (PreK–3, and beyond)
- C. English Language Learners meeting expected growth and reclassification criteria
- D. Early and consistent access to and preparation for advanced instruction and enrichment opportunities
- E. Students meeting standards at defined entry and transition points

#### EQUITY COMMITMENT

We will amplify student voice to inform our approaches, honor students' identities and experiences, and ensure student safety and well-being in an inclusive school climate and culture.

# 2

#### SAFE, SUPPORTED, INCLUDED, AND EMPOWERED

Every student will experience an equitable school community where student health and well-being are prioritized, and student voice is centered.

#### MEASURES

- A. Student academic inclusion and engagement
- B. Positive school climate (safety, inclusion, and sense of belonging; academic support; inclusive, academically-focused culture; and teacher-student trust)
- C. Student access to the necessary emotional, behavioral, mental, and physical health services to support their successful engagement in school
- D. Student attendance and absenteeism rates
- E. Student participation in extracurricular, co-curricular, or leadership activities
- F. Disciplinary disproportionality and recidivism

#### EQUITY COMMITMENT

We will utilize available evidence to provide access to challenging academic programs and necessary supports that celebrate each student's humanity, growth, and attainment of high levels of academic performance.

# 3

#### ACADEMIC GROWTH AND EXCELLENCE

Every student will acquire critical and creative thinking skills, meet or exceed high academic standards, and achieve their highest academic potential.

#### MEASURES

- A. Growth and performance in coursework (e.g., course grades, grade point average [GPA], meeting Individualized Education Program [IEP] goals, and language acquisition goals) (including students with 504 plans)
- B. Growth and performance on state/national/international assessments in reading, math, social studies, and science
- C. Successful completion of algebra 1 by 8th grade
- D. Evidence of progression towards or successful completion of advanced coursework (e.g., Honors, Advanced Placement [AP], International Baccalaureate [IB], dual enrollment, Career and Technical Education [CTE], etc.)
- E. Growth with evidence in at least one or two self-identified *Portrait of a Graduate* skills annually
- F. Students reading on grade level by the end of 3rd grade



# EXCELLENCE EQUITY & OPPORTUNITY

2023 - 30 Strategic Plan



## GOALS MEASURES • EQUITY • COMMITMENTS

### EQUITY COMMITMENT

We will prioritize data that describes student outcomes and lived experiences, to allocate resources and supports that are responsive to each student’s strengths and needs.

# 4

### EQUITABLE ACCESS AND OPPORTUNITY

Every student will have access to high-quality academic programming and resources to support their success.

#### MEASURES

- A. Availability of, accessibility to, and student enrollment in coursework in the arts, STEAM, career and technical education, trades, technology, and world languages
- B. Availability of and enrollment in advanced, rigorous coursework and programs (K-12)
- C. Student access to and participation in formalized systems of early intervention, academic and other supports, including special education services and services for English learners
- D. Disproportionality in course-taking patterns and participation in inclusive settings
- E. Consistent availability of and accessibility to electives, extracurricular, co-curricular, and enrichment activities

### EQUITY COMMITMENT

We will center student voice data and use evidence to ensure each student is ready to make informed decisions, prepared for a wide range of post-secondary options, and can successfully navigate their future path.

# 5

### LEADING FOR TOMORROW’S INNOVATION

Every student will graduate ready to thrive in life after high school and with the skills to navigate, adapt, and innovate for a sustainable future.

#### MEASURES

- A. Availability of, accessibility to, and participation in multiple pathways and work-based learning opportunities (e.g., shadowing; internship; apprenticeship; and Career and Technical Education)
- B. Attainment of FCPS *Portrait of a Graduate* competencies and digital and financial literacy
- C. Supported and successful transitions leading to high school graduation and postsecondary opportunities
- D. Students on track for graduation at the end of 9th grade
- E. Increase in the percentage of students earning an advanced studies diploma
- F. Reduction of the percentage of students earning an applied studies diploma
- G. Enrollment in college, entry into the workforce or public service, enlistment in the military, or other, verifiable post-secondary plan
- H. Students innovating and preparing for the future





A young girl with braided hair and a pink shirt is sitting at a table with a school lunch tray. The tray contains oranges, grapes, string cheese, carrots, and a carton of milk. The background shows a classroom setting with desks and chairs.

# Financial

(The following list is hyperlinked to corresponding sections.)

**School Board Funds**

**School Operating Fund Highlights**

**Unfunded Mandates**

**School Operating Fund Statement**

**School Operating Fund Revenue**

**School Operating Fund Expenditures**

**Capital Projects Fund**

**Special Revenue Funds**

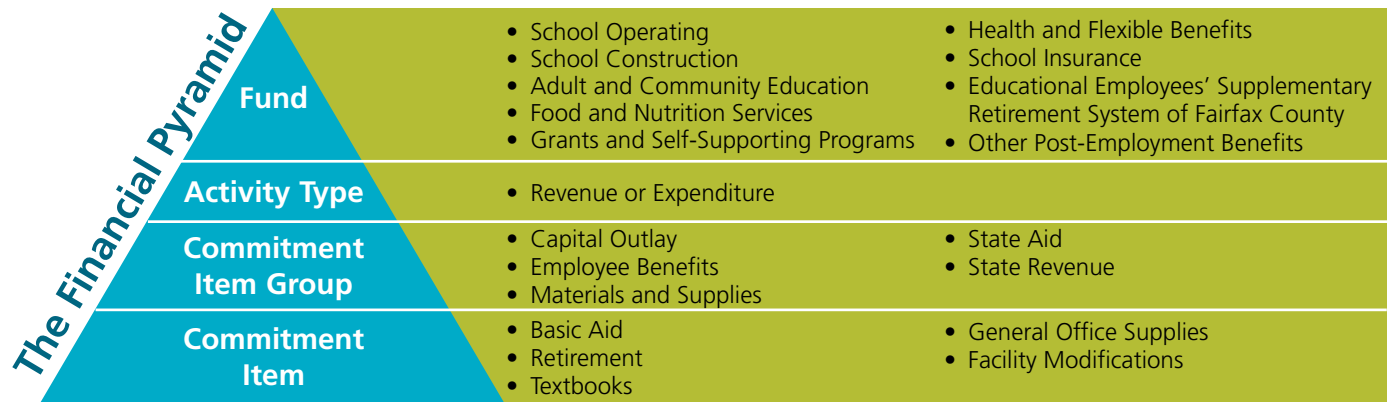
**Internal Service Funds**

**Trust Funds**



## Classification Structure

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



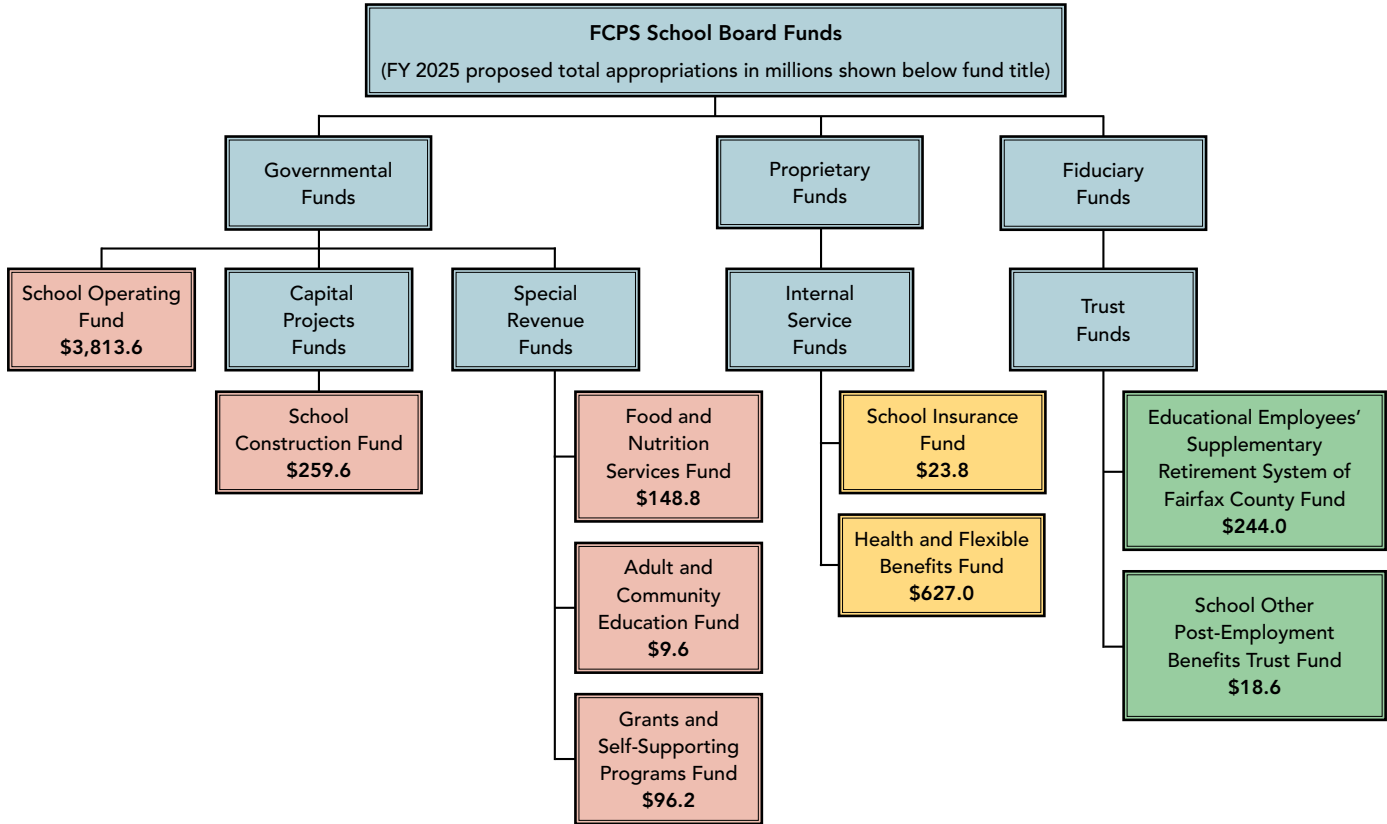
Fund Classification	Fund Type	Fund Description	School Board Fund	Budget Basis	Accounting Basis
<b>Governmental Funds – account for operating and special revenue activities</b>	<b>Operating</b>	The School Operating Fund is FCPS' primary operating fund which accounts for all financial resources except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

# School Board Funds

## School Board Funds

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

The following chart displays the relationship between each fund within FCPS and indicates the fund type, as well as the total appropriations for each.



### School Operating Fund

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

### School Construction Fund

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

### Food and Nutrition Services Fund

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



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

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

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

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

### **School Insurance Fund**

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

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

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

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

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

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

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

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

# School Board Funds

School Board Funds*							
(\$ in millions)							
Fund	FY 2024 Approved	FY 2024 Revised	FY 2025 Proposed	Change Approved to Proposed		Change Revised to Proposed	
				Amount	Percent	Amount	Percent
<b>School Operating</b>							
Budget	\$ 3,511.8	\$ 3,878.7	\$ 3,813.6	\$ 301.8	8.6%	\$ (65.1)	-1.7%
Positions	25,175.4	25,279.6	25,743.7	568.3	2.3%	464.1	1.8%
<b>School Construction</b>							
Budget	\$ 232.6	\$ 605.8	\$ 259.6	\$ 27.0	11.6%	\$ (346.3)	-57.2%
Positions	95.3	95.3	95.3	-	0.0%	-	0.0%
<b>Food and Nutrition Services</b>							
Budget	\$ 135.6	\$ 143.6	\$ 148.8	\$ 13.1	9.7%	\$ 5.2	3.6%
Positions	56.5	56.5	57.5	1.0	1.8%	1.0	1.8%
<b>Adult and Community Education</b>							
Budget	\$ 9.4	\$ 9.3	\$ 9.6	\$ 0.1	1.4%	\$ 0.3	3.4%
Positions	33.4	33.4	33.4	-	0.0%	-	0.0%
<b>Grants and Self-Supporting Programs</b>							
Budget	\$ 97.6	\$ 238.1	\$ 96.2	\$ (1.4)	-1.5%	\$ (141.9)	-59.6%
Positions	626.1	683.5	682.0	55.9	8.9%	(1.5)	-0.2%
<b>Insurance</b>							
Budget	\$ 27.5	\$ 25.1	\$ 23.8	\$ (3.7)	-13.4%	\$ (1.3)	-5.3%
Positions	11.8	11.8	11.8	-	0.0%	-	0.0%
<b>Health and Flexible Benefits</b>							
Budget	\$ 588.3	\$ 600.9	\$ 627.0	\$ 38.7	6.6%	\$ 26.1	4.3%
Positions	33.0	33.0	33.0	-	0.0%	-	0.0%
<b>ERFC (Retirement)</b>							
Budget	\$ 240.7	\$ 234.6	\$ 244.0	\$ 3.3	1.4%	\$ 9.4	4.0%
Positions	37.0	37.0	37.0	-	0.0%	-	0.0%
<b>OPEB Trust Fund</b>							
Budget	\$ 18.3	\$ 18.3	\$ 18.6	\$ 0.3	1.4%	\$ 0.3	1.4%
Positions	0.0	0.0	0.0	-	0.0%	-	0.0%

\*Does not add due to rounding.

## School Operating Fund Expenditure Highlights

The FY 2025 Proposed Budget reflects FCPS' commitment to provide each student with an education that meets their individual needs and prepares them for success in the twenty-first century while focusing on FCPS' vision, mission, and Strategic Plan goals. On June 15, 2023, the School Board adopted the new Strategic Plan that serves as the road map for the Division through 2030. The Strategic Plan includes five student-centered goals, measures to monitor the progress toward these goals, equity commitments to support every student in attaining these goals, and four pillars that identify what FCPS must do well to reach these goals. The FY 2025 Proposed Budget aligns resources with student needs in order to maximize student academic achievement, enable each student to reach their fullest potential, and equip graduates with the skills the FCPS community believes are essential for personal and professional success. To ensure student success, FCPS must maintain effective instructional programs and service delivery methods while facing emerging needs, issues, and opportunities.

The FY 2025 Proposed Budget includes adjustments for enrollment, funding for a 6.0 percent compensation adjustment for all employees, employee benefit rate changes, funding to maintain current services, and funding for multiyear investments including inclusive preschool expansion, the third and final year of the Joint Environmental Task Force (JET) implementation, the third year of the Human Capital Management Project (HCM), and the second year of a five-year plan to provide one additional certified athletic trainer in each of the 25 high schools.

The FY 2025 Proposed Budget totals \$3.8 billion and reflects a net increase of \$301.8 million, or 8.6 percent, over the FY 2024 Approved Budget. The following chart highlights the expenditure adjustments from the FY 2024 Approved Budget to the FY 2025 Proposed Budget.

*The FY 2025 Proposed Budget totals \$3.8 billion and reflects a net increase of \$301.8 million, or 8.6 percent, over the FY 2024 Approved Budget.*

# School Operating Fund Highlights

FY 2025 Proposed Budget Expenditure Adjustments <sup>1</sup>			
Changes from the FY 2024 Approved Budget			
(\$ in millions)			
		Total	
		Amount	Positions
<b>FY 2024 Approved Budget</b>		<b>\$ 3,511.8</b>	<b>25,175.4</b>
<b>Compensation</b>	Compensation Adjustment of 6%	\$ 170.7	0.0
	Benefit Rate Changes	24.1	0.0
	ERFC Legacy Deferred Retirement Option Program (DROP)	6.5	0.0
	Market Comparative Cyclical Review	0.3	0.0
	Compensation Base Savings	(37.6)	(0.0)
<b>Subtotal Compensation</b>		<b>\$ 164.0</b>	<b>(0.0)</b>
<b>Required Adjustments</b>	Compensation Supplement of 2%	\$ 55.3	0.0
	Enrollment and Student Needs	46.6	498.8
	Recurring Baseline Adjustments	14.4	(3.2)
	Contractual Services	12.3	0.0
	Transfers to Other Funds <sup>2</sup>	2.1	0.0
<b>Subtotal Required Adjustments</b>		<b>\$ 130.6</b>	<b>495.7</b>
<b>Multiyear Investments</b>	Inclusive Preschool Expansion	\$ 2.1	26.0
	Joint Environmental Task Force Year 3	1.9	4.0
	Fine and Performing Arts Stipends	1.1	0.0
	Athletic Expansion - Boys Volleyball and Girls Wrestling	0.8	0.0
	Human Capital Management (HCM) Project Year 3	0.7	0.0
	Certified Athletic Trainers Year 2	0.6	5.0
Family Liaison Position Conversions	-	37.6	
<b>Subtotal Multiyear Investments</b>		<b>\$ 7.1</b>	<b>72.6</b>
<b>Total Expenditure Adjustments</b>		<b>\$ 301.8</b>	<b>568.3</b>
<b>FY 2025 Proposed Budget Total</b>		<b>\$ 3,813.6</b>	<b>25,743.7</b>

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

<sup>2</sup>Transfers to Other Funds include transfers to Debt Service and School Construction Fund.

## Expenditure Adjustments

Expenditure adjustments for FY 2025 represent an increase of \$301.8 million, including 568.3 positions. A detailed description of the changes follows.

### Compensation

**\$170.7 million**  
**0.0 positions**

#### Compensation Adjustment of 6.0 Percent

Funding of \$170.7 million is included to provide a 6.0 percent compensation adjustment for all employees.

#### Salary Increase History

Year	Step <sup>1</sup>	MSA	Scale Implementation
FY 2013	none	1.25%	none
FY 2014 <sup>2</sup>	none	2.00%	none
FY 2015 <sup>3</sup>	2.50%	none	none
FY 2016	2.50%	0.62%	none
FY 2017 <sup>4</sup>	2.50%	1.00%	none
FY 2018 <sup>5</sup>	2.50%	none	none
FY 2019 (Teachers)	2.52%	none	3.86%
FY 2019 (CIS, Unified, SBA)	2.93%	1.00%	2.13%
FY 2020 (Teachers)	2.57%	1.00%	2.79%
FY 2020 (CIS)	2.89%	1.00%	2.35%
FY 2020 (Unified, SBA)	2.76%	1.00%	none
FY 2021 (CIS)	none	none	2.32%
FY 2021 (Teachers, Unified, SBA)	none	none	none
FY 2022 (CIS)	none	2.00%	2.24%
FY 2022 (Teachers, Unified, SBA)	none	2.00%	none
FY 2022 (Transportation)	none	2.00%	3.70%
FY 2023 (Teachers, Unified, SBA)	2.68%	4.00%	none
FY 2023 (Transportation)	2.68%	4.00%	2.00%
FY 2023 (Family Liaison)	2.68%	4.00%	22.04%
FY 2024 <sup>6</sup>	2.22%	5.00%	none
FY 2025	none	6.00%	none

<sup>1</sup>Average for all eligible employees (FY 2013-FY 2018). Beginning in FY 2019, step represents the average increase for all employees.

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

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

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

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

<sup>6</sup>Not included above is funding of \$1.8 million for administrators and schedule C salary scale enhancements effective October 1, 2023. An additional compensation supplement of 2% for all employees effective January 1, 2024 is included.

**\$24.1 million**  
**0.0 positions**

#### Benefit Rate Changes

The \$24.1 million increase in employee benefits is due to increases in healthcare premiums and the county retirement (FCERS) rate offset by a decrease in the state retirement (VRS) rate. Healthcare costs increased by \$40.3 million due to increases in Cigna and Kaiser premiums which were driven by rising medical and pharmaceutical costs. FCPS typically contributes approximately 85 percent of the medical plan cost for employees enrolled in individual plans and 75 percent for employees enrolled in family plans. FCPS contributes 70 percent of the cost for employees enrolled in a dental plan.

*Funding of \$170.7 million is included to provide a 6.0 compensation adjustment for all employees.*

# School Operating Fund Highlights

FCERS costs increased by \$6.5 million due to an increase in the contribution rate, from 30.07 percent to 32.58 percent. VRS costs decreased by \$22.7 million due to a decrease in the contribution rate, from 16.62 to 15.39 percent. The change in the retirement rate also reflects the state mandate to separate the defined contribution component for Hybrid Plan participants from the VRS payment.

Employee Benefits		
Benefit Rate Change	Amount	
	(\$ in millions)	Positions
Health insurance employer premium increases	\$ 40.3	0.0
FCERS employer rate increase from 30.07% to 32.58%	6.5	0.0
VRS employer rate decrease from 16.62% to 15.39%	(22.7)	0.0
<b>TOTAL</b>	<b>\$ 24.1</b>	<b>0.0</b>

**\$6.5 million**

## ERFC Legacy Deferred Retirement Option Program (DROP) 0.0 positions

A Deferred Retirement Option Program (DROP) is a retirement benefit program that allows eligible employees to continue working beyond their retirement eligibility while accumulating retirement benefits in a separate account. This retirement benefit program is designed to retain an experienced workforce, maintain continuity of operations, and ensure a seamless transition through succession planning and knowledge transfer.

The Educational Employees' Supplementary Retirement System (ERFC) is implementing DROP for ERFC Legacy Plan members only. Legacy plan members were hired before July 1, 2001 and are eligible for full retirement at the age of 55 with 25 years of service. Active ERFC Legacy Plan members who are fully eligible for normal retirement have the option to retire for purposes of a pension plan while continuing to work and receive a salary for a period of up to five years. During the DROP period, the pension plan accumulates monthly retirement benefits in a separate account. While in DROP, members do not pay employee contributions to ERFC but will continue to build retirement credit in VRS and receive all active employee benefits. The FY 2025 Proposed Budget includes \$6.5 million to support this initiative.

**\$0.3 million**  
**0.0 positions**

## Market Comparative Cyclical Review

FCPS is implementing an ongoing market comparative cyclical review to regularly assess and update job descriptions to ensure alignment with current job duties, responsibilities, and expectations. This practice is essential for adapting positions to the evolving needs of the Division, evaluating the appropriateness of job classifications and compensation structures, and maintaining the relevance of roles within organizational goals and objectives. The FY 2025 Proposed Budget includes \$0.3 million for compensation adjustment recommendations included in the current cyclical market comparative review.

**(\$37.6 million)**  
**(0.0 positions)**

## Compensation Base Savings

The \$37.6 million base savings represents the recurring savings due to position turnover in FY 2024. Position turnover represents the savings realized when experienced employees retire or leave the system and are replaced by employees with less experience who earn lower salaries.

*The \$37.6 million base savings represents the recurring savings due to position turnover in FY 2024.*

## Required Adjustments

### Compensation Supplement of 2.0 Percent **\$55.3 million** **0.0 positions**

Funding of \$55.3 million supports the recurring cost of a 2.0 percent compensation supplement adopted by the General Assembly for SOQ instructional and support positions effective January 1, 2024, and approved by the School Board on October 26, 2023.

### Enrollment and Student Needs **\$46.6 million** **498.8 positions**

The FY 2025 Proposed Budget includes funding of \$46.6 million and 498.8 positions to maintain existing class size formulas and provide necessary support to students. Of the \$46.6 million investment, \$7.8 million is needed to cover an increase of 1,749 students compared to the FY 2024 projection. The balance of funding, \$38.8 million, provides additional support to students as indicated by free or reduced-price meal eligibility, special education services, or English for Speakers of Other Languages (ESOL) services. Investing in students requiring stronger support is a consistent need across the entire Commonwealth of Virginia.

#### School Position Changes Based on Enrollment and Student Needs FY 2024 Approved to FY 2025 Proposed\*

	Elementary Positions	Middle Positions	High Positions	Total Positions	Amount (\$ in millions)
<b>General Education and Administration</b>					
Principal / Asst Principal	13.0	3.0	0.0	16.0	\$ 2.7
Teacher Scale	77.0	15.0	(12.0)	80.0	8.7
Technical and Office Personnel	14.5	2.5	(0.5)	16.5	1.3
Classroom Instructional Support	(8.0)	0.0	0.0	(8.0)	(0.4)
Custodial	11.0	0.5	(2.0)	9.5	0.6
Substitutes and Logistics					0.8
<b>Subtotal</b>	<b>107.5</b>	<b>21.0</b>	<b>(14.5)</b>	<b>114.0</b>	<b>\$ 13.7</b>
<b>English for Speakers of Other Languages (ESOL) Teachers</b>	<b>0.5</b>	<b>34.5</b>	<b>35.0</b>	<b>70.0</b>	<b>\$ 7.7</b>
<b>Special Education</b>					
Teacher Scale				160.9	\$ 17.6
Technical and Office Personnel				2.0	0.1
Classroom Instructional Support				152.0	7.5
<b>Subtotal</b>				<b>314.9</b>	<b>\$ 25.2</b>
<b>Total</b>				<b>498.8</b>	<b>\$ 46.6</b>

\*Does not add due to rounding.

# School Operating Fund Highlights

**\$14.4 million  
(3.2 positions)**

## Recurring Baseline Adjustments

The FY 2025 Proposed Budget includes \$14.4 million and a net decrease of 3.2 positions for recurring baseline adjustments. Detailed descriptions of these changes are provided below.

## Quarterly Fund Review Adjustments

The FY 2025 Proposed Budget includes the recurring cost of adjustments made at a quarterly fund review totaling \$12.4 million and 5.0 positions as follows:

Quarterly Fund Review Adjustments*		
Description	Amount (\$ in millions)	Positions
IDEA Section 611	\$ 1.6	1.0
IDEA 619 Preschool	0.0	0.0
Carl D. Perkins	0.4	(1.0)
Achievement Gap Closing Strategies	6.0	0.0
Administrators and Schedule C Scale Enhancement	2.3	0.0
Fine Arts and Cheer Stipends	1.1	0.0
Certified Athletic Trainers Year 1	0.6	5.0
Mental Health Teletherapy Support	0.3	0.0
<b>Total</b>	<b>\$ 12.4</b>	<b>5.0</b>

\*Does not add due to rounding.

The actual IDEA Section 611 and 619 (Preschool) and Carl D. Perkins grant awards resulted in an increase of \$2.0 million over the FY 2024 Approved Budget, which was recognized as part of the FY 2023 Final Budget Review and the FY 2024 Midyear Budget Review. Additionally, IDEA Section 611 increased by a 1.0 position, offset by a net decrease of a 1.0 position in the Carl D. Perkins grant.

As part of the FY 2023 Final Budget Review, funding was provided to support closing the achievement gap for all students. Funding of \$6.0 million is included to support achievement gap closing strategies. Additionally, the School Board approved a salary scale enhancement to bring principals and other administrator salaries to 100 percent of the estimated market maximum. Funding of \$2.3 million is included for the recurring cost to adjust school administrators and Schedule C salary scale pay ranges by extending the scales to 20 steps and raising the increment from 1.0 percent to 1.5 percent beginning at step 12.

Recommendations supporting fine arts stipends were deferred to and funded in the FY 2023 Final Budget Review. Funding of \$1.0 million is included for the FY 2025 Proposed Budget to continue providing this expansion of extra duty supplements for theatre, music, and dance. Funding of \$0.1 million is also included to continue providing winter cheer stipends in high schools.

The FY 2023 Final Budget Review included one-time funding to provide 5.0 certified athletic trainer positions to support the first year of a five-year plan to provide one additional certified trainer in each of the 25 high schools. Funding of \$0.6 million supports the recurring cost of the 5.0 positions. Additionally, funding of \$0.3 million is included to provide mental health teletherapy support. FCPS has partnered with an outside provider to help reduce barriers to quality mental health care services for all high school students at no cost to families. High school students can access behavioral health services at home (i.e., off school premises).



# School Operating Fund Highlights

## Baseline Adjustments

The FY 2025 Proposed Budget includes the cost of baseline adjustments totaling \$2.0 million and 23.4 positions as follows:

Baseline Adjustments		
Description	Amount	
	(\$ in millions)	Positions
Assistant Directors of Student Activities	\$ 1.7	12.5
Family and School Partnerships	0.2	1.0
Safety and Security	0.1	1.0
Position Conversions	-	8.9
<b>Total</b>	<b>\$ 2.0</b>	<b>23.4</b>

Funding of \$1.7 million supports the recurring cost of a 0.5 assistant director of student activities position at 25 high schools for a total of 12.5 positions to continue afterschool programming that was previously funded by the ESSER III grant.

Funding of \$0.2 million supports the recurring cost of a 1.0 family and school partnership specialist position that provides support to schools related to development and implementation of high impact and post-pandemic family engagement strategies that were previously funded by the ESSER III grant.

Funding of \$0.1 million provides a 1.0 school security officer to increase safety and security coverage primarily during school hours at elementary schools in Region 6. In the FY 2024 Approved Budget, a security officer position was provided for each of the five regions to increase patrol coverage exclusively at elementary schools with a regional approach. Elementary schools do not have school-based safety and security staff or school resource officers assigned to their schools. Although each school has a crisis management plan and receives training in managing emergency operations and drills, additional coverage is warranted. This position will provide coverage in all six regions.

Based on an internal review of existing traded positions, 8.9 positions are permanently converted to recognize the resources required to complete day-to-day operations. These positions are funded through a reduction to existing accounts and therefore will not require any additional funding.

## ESSER III Position Authorization Adjustments

The FY 2025 Proposed Budget includes a decrease of 31.5 positions that supported the last year of the approved multiyear ESSER III plan. The position reduction concludes the ESSER III grant award.

# School Operating Fund Highlights

*The FY 2025 Proposed Budgets includes \$2.1 million and 26.0 positions to support inclusive preschool expansion.*

ESSER III Position Authorization Adjustments		
Description	Amount (\$ in millions)	Positions
Instructional Coaches	\$ -	(2.0)
Family School Partnerships Specialist	-	(1.0)
Afterschool Program Specialist, HS	-	(1.0)
Assistant Directors of Student Activities	-	(12.5)
Language Translators	-	(5.0)
Intercultural Engagement Manager	-	(1.0)
Intercultural Engagement Specialists	-	(2.0)
Grants Administration Manager	-	(1.0)
Financial Analyst	-	(1.0)
Grants Technician	-	(1.0)
Business Specialist	-	(1.0)
Education Specialists	-	(2.0)
Administrative Assistant	-	(1.0)
<b>Total</b>	<b>\$ -</b>	<b>(31.5)</b>

**\$12.3 million**  
**0.0 positions**

### Contractual Services

The FY 2025 Proposed Budget includes \$12.3 million in contractual services primarily for terms and conditions of negotiated contracts and/or renewals, property insurance premiums managed in the School Insurance Fund, current student services contracts, IT software licenses and maintenance, Student Information System (SIS) base maintenance, transportation for vehicle support and high school athletics, annual external audit fees, property management leases, website hosting and maintenance, substitute teacher maintenance system, custodial hourly support, automated external defibrillator (AED) maintenance, cost increases for a theater arts program, certified contest officials for student activities and athletics, utilities, and fuel.

**\$2.1 million**  
**0.0 positions**

### Transfers to Other Funds

The FY 2025 Proposed Budget includes a net increase of \$2.1 million for transfers to other School Board funds. Funding includes an increase of \$0.1 million in the transfer to the Consolidated County Schools Debt Service Fund for the lease payment on the Gatehouse Administration Center and an increase of \$2.0 million in the transfer to the School Construction Fund to provide funding for turf fields that are reaching the end of their life expectancy and are scheduled for replacement in FY 2025.

## Multiyear Investments

**\$2.1 million**  
**26.0 positions**

### Inclusive Preschool Expansion

FCPS' strategic plan aims to provide a strong start through the availability of PreK programs including an inclusive learning environment that fosters the development and well-being of all preschool students. The FY 2025 Proposed Budget includes \$2.1 million and 26.0 positions to support inclusive preschool expansion that promotes the full and active participation of all children, regardless of their abilities, disabilities, or differences, in various early childhood settings. The purpose of inclusion is to create environments that embrace diversity, foster a sense of belonging, and provide equal access and opportunities for the learning and development of all children. This funding supports inclusive experiences to maximize opportunities for all students under the age of five.

# School Operating Fund Highlights

## Joint Environmental Task Force Year 3

**\$1.9 million**  
**4.0 positions**

The Joint Environmental Task Force (JET) developed 28 individual recommendations in four areas of focus: Energy, Transportation, Waste Management and Recycling, and Workforce Development. In FCPS, these areas span the Instructional Services Department, the Office of Facilities Management, and the Office of Transportation Services. The total cost to implement the JET recommendations is \$6.5 million and includes 15.0 positions through a phased approach. In FY 2025, \$1.9 million and 4.0 positions are included to address the third and final year of recommendations for the three-year phased implementation plan.

Joint Environmental Task Force (JET) Implementation <sup>1</sup>								
(\$ in millions)								
Recommended Three-year Plan	Year 1		Year 2		Year 3 <sup>2</sup>		Total	
	SY 2022-23	Positions	SY 2023-24	Positions	SY 2024-25	Positions	Amount	Positions
Office of Facilities Management (OFM) - Energy and Environmental Sustainability	\$ 0.3	2.0	\$ -	0.0	\$ 0.5	3.0	\$ 0.8	5.0
Transportation Electric Vehicles - FCPS Cost Share	0.6	1.0	1.7	0.0	0.8	0.0	3.1	1.0
Safe Routes to School Program	0.2	1.0	0.1	0.0	-	0.0	0.3	1.0
Get2Green Program	0.3	2.0	1.3	5.0	0.6	1.0	2.2	8.0
<b>TOTAL</b>	<b>\$ 1.4</b>	<b>6.0</b>	<b>\$ 3.2</b>	<b>5.0</b>	<b>\$ 1.9</b>	<b>4.0</b>	<b>\$ 6.5</b>	<b>15.0</b>

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

<sup>2</sup>The Joint Environmental Task Force (JET) implementation for year 3 includes \$0.5 million for a 1.0 coordinator for Zero Waste, 2.0 analysts for Energy and Workforce Coordination of OFM/Get2Green/JET, \$0.8 million for FCPS' cost share of electric buses, \$0.1 million for a Get2Green business operations assistant, and \$0.5 million for a school sustainability allocation.

### Energy and Environmental Sustainability

Funding of \$0.5 million and 3.0 positions play a critical role in advancing FCPS' JET goals by overseeing the maintenance of energy-related, zero waste, transportation, and workforce development initiatives; planning and managing efforts and providing technical support to school-based and facility staff; staying updated on the latest sustainable best practices; and actively participating in environmental stewardship through classroom and curriculum programs and discussions.

### Electric Bus Fleet

Funding of \$0.8 million is included to address year 3 of the JET recommendations related to the transition of FCPS' bus fleet from diesel to electric by 2035. Funding provides resources for FCPS' cost share of future electric bus grant opportunities to meet JET goals. Typically, these grants require a cost share from FCPS.

### Get2Green

Funding of \$0.6 million is included for a 1.0 business operations assistant to provide support for annual Get2Green events as well as school sustainability funding allocations and accountability. School sustainability funding is used to maintain outdoor classrooms and gardens, waste reduction projects, energy conservation initiatives, and engage students in hands-on sustainability projects.

### Fine and Performing Arts Stipends

**\$1.1 million**  
**0.0 positions**

The FY 2025 Proposed Budget includes \$1.1 million to expand fine and performing arts extra duty supplements for the following theatre production roles: choreographer, play director, musical director, pit conductor, and technical director as well as stipends for drumline and color guard directors. This investment recognizes

*The FY 2025 Proposed Budget includes \$1.1 million to expand fine and performing arts extra duty supplements for music and theatre.*

## School Operating Fund Highlights

the responsibilities related to rehearsals, planning, coordination, and administrative functions required to support theatre productions and music performances. This expansion is primarily at the high school level with investments in future years at the middle and elementary level.

**\$0.8 million**  
**0.0 positions**

**Athletic Expansion – Boys Volleyball and Girls Wrestling**

FCPS' Strategic Plan aims to provide equitable access to extracurricular activities through the expansion of athletics offerings. The FY 2025 Proposed Budget includes funding of \$0.8 million to provide boys volleyball and girls wrestling at each of the 25 high schools. Funding provides athletic coaching stipends for boys volleyball and girls wrestling as well as bus transportation and contest officials.

**\$0.7 million**  
**0.0 positions**

**Human Capital Management (HCM) Project Year 3**

The Division's legacy information system for HR and payroll (Infor/Lawson) was designed and implemented in 1999, and the system is reaching its end of life. The Department of Human Resources, in partnership with the Department of Information Technology and the Department Financial Services, initiated a multiphase project in FY 2022 to assess the current state of human resources and payroll business processes and to implement a new HCM software application. At the completion of the project, the HCM solution will provide modernization of human capital management, support human resource functions, simplify application and technology architecture, enhance the user experience through a web-based intuitive interface, and provide easy access to data analytics. The FY 2025 Proposed Budget includes \$0.7 million to support the implementation phase of the HCM project.

**\$0.6 million**  
**5.0 positions**

**Certified Athletic Trainers Year 2**

The FY 2025 Proposed Budget includes funding of \$0.6 million and 5.0 positions that support FCPS' commitment to provide quality sports injury care for all students. This investment represents the second year of a five-year plan to provide one additional certified athletic trainer in each of the 25 high schools. At the completion of the multiyear plan, there will be 2.0 certified athletic trainers at each high school.

**\$0.0 million**  
**37.6 positions**

**Family Liaison Position Conversions**

Family liaisons facilitate communication between homes and schools and foster relationships between families and school staff, acting as a vital link for cultural understanding, language, and information exchange to support the development of family and school partnerships. Family liaisons welcome and familiarize families with the school's resources, culture, policies, procedures, and practices while working with school staff to develop strategies for engaging and involving families as partners in education. The FY 2025 Proposed Budget establishes a dedicated family liaison position at 42 school sites and a family engagement region representative for Region 6. These budgeted positions are established through a position conversion of existing hourly family liaison funding and do not require additional funding.

### 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 155 state mandates administered by the Virginia Department of Education (VDOE), and 129 are compulsory orders that influence education programs and how funding is prioritized. This section highlights select mandates imposed by the federal government that have fiscal and other impacts on FCPS.

### Federal Mandates

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

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

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

In 1975, the federal government made a commitment to fund 40 percent of the excess special education costs. However, federal funding currently covers only 9.2 percent of FCPS' costs, a shortfall of \$127.9 million for FY 2025.

#### Impact Aid

Impact Aid is a federal program designed to minimize the fiscal inequities caused by the presence of tax-exempt federal property and the increased burden of providing education to large numbers of children whose parents reside and/or work on federal property. Impact Aid has not been fully funded for decades. If this program was fully funded, based on current funding formulas, FCPS would have received more than \$22.7 million in additional funding for FY 2024.

#### Clean Water Act (CWA)

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

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

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

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

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

## Unfunded Mandates

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

### **Section 504**

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

The above mandates are just a sample of the federal requirements that FCPS must follow to remain in compliance. For additional information on mandates and the various FCPS programs designed to comply with these regulatory requirements, refer to the individual program descriptions in the [FY 2024 Program Budget](#).

# School Operating Fund Statement

School Operating Fund Statement <sup>1</sup>						
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2024	FY 2025
	Actual	Actual	Actual	Approved	Revised <sup>2</sup>	Proposed
<b>BEGINNING BALANCE, July 1</b>						
Budgeted Beginning Balance	\$ 26,569,787	\$ 32,112,883	\$ 26,536,181	\$ 28,106,217	\$ 33,078,451	\$ 28,106,217
Department Critical Needs Carryover	4,912,664	14,893,188	24,089,039	-	29,425,030	-
Schools/Projects Carryover	33,350,383	61,377,348	86,387,519	-	83,098,513	-
Outstanding Encumbered Obligations	24,817,934	38,766,340	57,155,128	-	53,337,692	-
Recommended Expenditure Adjustments	<u>13,786,105</u>	<u>57,164,001</u>	<u>69,063,902</u>	<u>-</u>	<u>102,485,000</u>	<u>-</u>
<b>Total Beginning Balance</b>	<b>\$ 103,436,874</b>	<b>\$ 204,313,760</b>	<b>\$ 263,231,768</b>	<b>\$ 28,106,217</b>	<b>\$ 301,424,685</b>	<b>\$ 28,106,217</b>
<b>RESERVES:</b>						
Future Year Beginning Balance	\$ 24,442,769	\$ 21,874,771	\$ 21,874,771	\$ -	\$ 25,000,000	\$ -
Centralized Instructional Resources Reserve	6,579,899	-	-	-	-	-
Fuel Contingency	2,000,000	2,000,000	2,000,000	-	2,000,000	-
School Board Flexibility Reserve	<u>8,000,000</u>	<u>8,000,000</u>	<u>8,000,000</u>	<u>-</u>	<u>8,000,000</u>	<u>-</u>
<b>Total Reserve</b>	<b>\$ 41,022,668</b>	<b>\$ 31,874,771</b>	<b>\$ 31,874,771</b>	<b>\$ -</b>	<b>\$ 35,000,000</b>	<b>\$ -</b>
<b>REVENUE:</b>						
Sales Tax	\$ 238,240,693	\$ 269,036,889	\$ 266,411,271	\$ 257,401,723	\$ 257,401,723	\$ 254,166,878
State Aid	543,693,913	527,572,831	620,480,176	677,858,778	697,564,872	723,291,425
Federal Aid	93,211,831	167,082,179	169,727,802	48,789,598	115,759,486	51,091,748
City of Fairfax Tuition	47,656,514	48,934,163	52,911,698	52,273,593	52,273,593	55,564,732
Tuition, Fees, and Other	<u>15,029,511</u>	<u>22,124,023</u>	<u>25,416,465</u>	<u>27,113,116</u>	<u>27,113,116</u>	<u>27,113,116</u>
<b>Total Revenue</b>	<b>\$ 937,832,462</b>	<b>\$ 1,034,750,084</b>	<b>\$ 1,134,947,411</b>	<b>\$ 1,063,436,808</b>	<b>\$ 1,150,112,790</b>	<b>\$ 1,111,227,899</b>
<b>TRANSFERS IN:</b>						
Combined County General Fund	\$ 2,143,322,211	\$ 2,172,661,166	\$ 2,275,310,924	\$ 2,419,409,875	\$ 2,419,409,875	\$ 2,673,438,058
County Transfer - Cable Communications	<u>875,000</u>	<u>875,000</u>	<u>875,000</u>	<u>875,000</u>	<u>875,000</u>	<u>875,000</u>
<b>Total Transfers In</b>	<b>\$ 2,144,197,211</b>	<b>\$ 2,173,536,166</b>	<b>\$ 2,276,185,924</b>	<b>\$ 2,420,284,875</b>	<b>\$ 2,420,284,875</b>	<b>\$ 2,674,313,058</b>
<b>Total Revenue and Transfers</b>	<b>\$ 3,082,029,673</b>	<b>\$ 3,208,286,250</b>	<b>\$ 3,411,133,335</b>	<b>\$ 3,483,721,683</b>	<b>\$ 3,570,397,665</b>	<b>\$ 3,785,540,956</b>
<b>Total Funds Available</b>	<b>\$ 3,226,489,215</b>	<b>\$ 3,444,474,781</b>	<b>\$ 3,706,239,875</b>	<b>\$ 3,511,827,900</b>	<b>\$ 3,906,822,350</b>	<b>\$ 3,813,647,173</b>

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

<sup>2</sup> As presented to the School Board at the FY 2024 Midyear Review on December 14, 2023.

# School Operating Fund Statement

School Operating Fund Statement <sup>1</sup>						
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2024	FY 2025
	Actual	Actual	Actual	Approved	Revised <sup>2</sup>	Proposed
<b>EXPENDITURES:</b>	\$ 2,942,528,053	\$ 3,104,411,191	\$ 3,316,487,028	\$ 3,473,829,439	\$ 3,822,508,871	\$ 3,773,584,393
School Board Flexibility Reserve	-	-	-	-	8,000,000	-
<b>Total Expenditures</b>	<b>\$ 2,942,528,053</b>	<b>\$ 3,104,411,191</b>	<b>\$ 3,316,487,028</b>	<b>\$ 3,473,829,439</b>	<b>\$ 3,830,508,871</b>	<b>\$ 3,773,584,393</b>
<b>TRANSFERS OUT:</b>						
Construction Fund	\$ 13,078,444	\$ 16,004,197	\$ 26,085,422	\$ 10,547,127	\$ 19,598,097	\$ 12,547,127
Grants and Self-Supporting Fund	20,371,245	22,608,552	20,853,213	22,853,213	23,653,213	22,853,213
Food and Nutrition Services Fund	9,648,031	1,800,000	1,800,000	-	-	-
Adult and Community Education Fund	1,201,537	1,535,709	1,392,762	1,396,250	1,754,081	1,396,250
Consolidated Debt Service Fund <sup>3</sup>	3,473,375	3,008,593	3,196,764	3,201,871	3,201,871	3,266,190
<b>Total Transfers Out</b>	<b>\$ 47,772,632</b>	<b>\$ 44,957,051</b>	<b>\$ 53,328,160</b>	<b>\$ 37,998,461</b>	<b>\$ 48,207,262</b>	<b>\$ 40,062,780</b>
<b>Total Disbursements</b>	<b>\$ 2,990,300,685</b>	<b>\$ 3,149,368,241</b>	<b>\$ 3,369,815,189</b>	<b>\$ 3,511,827,900</b>	<b>\$ 3,878,716,133</b>	<b>\$ 3,813,647,173</b>
<b>LESS:</b>						
<b>Reserves:</b>						
School Board Flexibility Reserve	\$ 8,000,000	\$ 8,000,000	\$ 8,000,000	\$ -	\$ -	\$ -
Fuel Contingency	2,000,000	2,000,000	2,000,000	-	-	-
Set-Aside for Future Year Beginning Balance	21,874,771	21,874,771	25,000,000	-	28,106,217	-
<b>Total Reserves</b>	<b>\$ 31,874,771</b>	<b>\$ 31,874,771</b>	<b>\$ 35,000,000</b>	<b>\$ -</b>	<b>\$ 28,106,217</b>	<b>\$ -</b>
<b>Commitments and Carryover:</b>						
Budgeted Beginning Balance	\$ 32,112,883	\$ 26,536,181	\$ 33,078,451	\$ -	\$ -	\$ -
Outstanding Encumbered Obligations	38,766,340	57,155,128	53,337,692	-	-	-
Schools/Projects Carryover	61,377,348	86,387,519	83,098,513	-	-	-
Department Critical Needs Carryover	14,893,188	24,089,039	29,425,030	-	-	-
<b>Total Commitments and Carryover</b>	<b>\$ 147,149,759</b>	<b>\$ 194,167,866</b>	<b>\$ 198,939,686</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL FUNDS AVAILABLE, June 30</b>	<b>\$ 57,164,001</b>	<b>\$ 69,063,902</b>	<b>\$ 102,485,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Administrative Adjustments:</b>						
<b>Recommended Expenditure Adjustments</b>						
Achievement Gap Closing Strategies	\$ -	\$ -	\$ 12,396,003	\$ -	\$ -	\$ -
Administrative Scale Enhancement	-	-	1,815,994	-	-	-
Athletic Trainers	-	-	580,950	-	-	-
Compensatory Services	-	-	30,000,000	-	-	-
Fine and Performing Arts Stipends	-	-	945,602	-	-	-
Fuel	-	-	2,070,076	-	-	-
Human Capital Management System Replacement	-	-	6,623,787	-	-	-
Mental Health Teletherapy Support MS/HS	-	-	340,000	-	-	-
Security Pilot	-	-	3,000,000	-	-	-
Enhanced Summer School	-	-	6,677,271	-	-	-
Grants Transfer - PreK Expansion One-time Funding	-	-	800,000	-	-	-
Utilities Inflation	-	-	2,853,515	-	-	-
Middle School Start Time Study	-	275,000	-	-	-	-
Stadium Bathrooms	-	7,500,000	-	-	-	-
Recruitment Incentive for Substitutes	-	3,496,037	3,500,000	-	-	-
Strategic Reserve	-	3,000,000	-	-	-	-
Young Scholars Extracurricular Enrichment	-	500,000	-	-	-	-
Transfer to ACE Fund	560,709	388,512	357,831	-	-	-
Major Maintenance	6,550,970	7,050,970	7,050,970	-	-	-
Paper Inflation	-	2,500,000	-	-	-	-
Electricity Inflation	-	2,491,155	-	-	-	-
FCPS Cost Share for Electric Buses	-	1,037,599	-	-	-	-
Safety and Security Review	-	1,000,000	-	-	-	-
Staffing Reserve	3,280,683	19,994,151	21,473,000	-	-	-
Turf Fields	-	750,000	2,000,000	-	-	-
Title IX Softball Fields	-	1,493,325	-	-	-	-
Employee Bonus	32,733,136	15,787,153	-	-	-	-
Instructional Resources Reserve	12,238,503	-	-	-	-	-
Food Service Equipment Transfer	1,800,000	1,800,000	-	-	-	-
<b>Total Administrative Adjustments</b>	<b>\$ 57,164,001</b>	<b>\$ 69,063,902</b>	<b>\$ 102,485,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>AVAILABLE ENDING BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

<sup>2</sup> As presented to the School Board at the FY 2024 Midyear Review on December 14, 2023.

<sup>3</sup> FCPS accounting and financial reporting for leases by governments is in compliance with the Government Accounting Standards Board (GASB) Statement No. 87.



# School Operating Fund Revenue

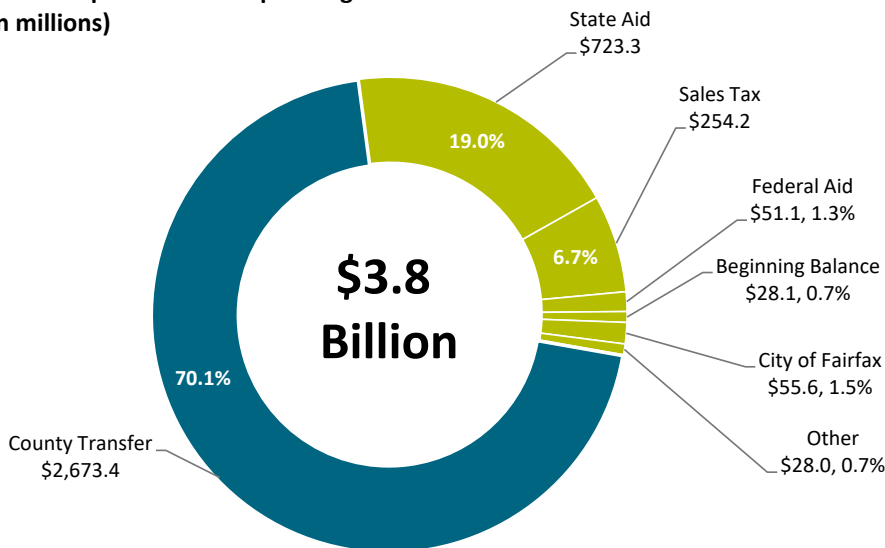
## Revenue Overview

The FY 2025 projected revenue for the School Operating Fund totals \$3.8 billion. This represents a net increase of \$301.8 million, or 8.6 percent, over the FY 2024 Approved Budget and a net decrease of \$93.2 million, or 2.4 percent, from the FY 2024 Revised Budget. As compared to the FY 2024 Approved Budget, the increase is due to additional state funding of \$13.4 million based on the Governor's 2024-2026 Introduced Budget released on December 20, 2023 and an additional \$28.8 million FCPS projects to receive from the State; FCPS' request for a \$254.0 million, or 10.5 percent, increase in the Fairfax County General Fund transfer; a projected increase of \$3.3 million for tuition revenue from the City of Fairfax; and \$2.3 million in federal aid including Impact Aid, IDEA, and Carl D. Perkins federal grant funding.

As compared to the FY 2024 Revised Budget, the FY 2025 Proposed Budget reflects a decrease of \$93.2 million, or 2.4 percent, due to adjustments included in the FY 2023 Final Budget Review approved by the School Board on August 31, 2023, the FY 2024 Revised Budget on October 26, 2023, and the FY 2024 Midyear Budget Review, as approved by the School Board on December 14, 2023. The FY 2024 Revised Budget contains funding set aside for the FY 2025 beginning balance; administrative adjustments for prior committed priorities and requirements; funds allocated for identified investments; and other commitments, such as carryover of outstanding encumbered obligations (undelivered orders). The FY 2024 Revised Budget also includes funding for the School Board Flexibility Reserve, the fuel contingency reserve, and the reappropriation of one-time federal ESSER II and ESSER III funds.

The following chart shows FCPS' sources of revenue for the FY 2025 Proposed Budget.

**Where it Comes From – Revenue**  
**FY 2025 Proposed School Operating Fund**  
**(\$ in millions)**



The primary source of FCPS' operating revenue comes from Fairfax County. FCPS relies on the Fairfax County General Fund transfer to provide 70.1 percent of FCPS' operating revenue for FY 2025. Local revenue, combined with funding from the State, accounts for 95.7 percent of the school system's operating funds. When compared to other Virginia jurisdictions, FCPS receives a much larger portion of its operating revenue from the County. Every two years, the State adjusts the education funding it provides to individual school divisions according to a local composite

*The FY 2025 School Operating Fund revenue budget totals \$3.8 billion, an increase of \$301.8 million, or 8.6 percent, over the FY 2024 Approved Budget.*

# School Operating Fund Revenue

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

index (LCI). More information on LCI is available in the Virginia Standards of Quality (SOQ) Accounts section. Since Fairfax County's LCI is higher than many other Virginia jurisdictions, the State provides only 25.6 percent (state aid and sales tax) of FCPS' funding. This is significantly less than the 45 percent that the State provides on average to other Virginia school divisions.

Federal revenue accounts for 1.3 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 2.2 percent of operating revenue.

The FY 2025 Proposed Budget beginning balance totals \$28.1 million and represents 0.7 percent of FCPS' operating revenue. While a beginning balance helps address funding needs in the short term, FCPS and the County both recognize that using one-time funding for recurring expenditures is not fiscally sound over the long term.

Revenue Budget Comparison*							
(\$ in millions)							
Category	FY 2024 Approved	FY 2024 Revised	FY 2025 Proposed	Change Approved to Proposed		Change Revised to Proposed	
				Amount	Percent	Amount	Percent
<b>Beginning Balance</b>							
Budgeted Beginning Balance	\$ 28.1	\$ 33.1	\$ 28.1	\$ -	0.0%	\$ (5.0)	-15.0%
Commitments and Carryforward	-	165.9	-	-	0.0%	(165.9)	-100.0%
Identified Needs	-	102.5	-	-	0.0%	(102.5)	-100.0%
Reserves	-	35.0	-	-	0.0%	(35.0)	-100.0%
<b>Subtotal Beginning Balance</b>	<b>\$ 28.1</b>	<b>\$ 336.4</b>	<b>\$ 28.1</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ (308.3)</b>	<b>-91.6%</b>
<b>County General Fund</b>							
SOF Transfer	\$ 2,419.4	\$ 2,419.4	\$ 2,673.4	\$ 254.0	10.5%	\$ 254.0	10.5%
<b>Revenue</b>							
State Aid	\$ 677.9	\$ 697.6	\$ 723.3	\$ 45.4	6.7%	\$ 25.7	3.7%
Sales Tax	257.4	257.4	254.2	(3.2)	-1.3%	(3.2)	-1.3%
Federal Aid	48.8	115.8	51.1	2.3	4.7%	(64.7)	-55.9%
City of Fairfax	52.3	52.3	55.6	3.3	6.3%	3.3	6.3%
Other	28.0	28.0	28.0	-	0.0%	0.0	0.0%
<b>Subtotal Revenue</b>	<b>\$ 1,064.3</b>	<b>\$ 1,151.0</b>	<b>\$ 1,112.1</b>	<b>\$ 47.8</b>	<b>4.5%</b>	<b>\$ (38.9)</b>	<b>-3.4%</b>
<b>Subtotal Revenue and Transfers</b>	<b>\$ 3,483.7</b>	<b>\$ 3,570.4</b>	<b>\$ 3,785.5</b>	<b>\$ 301.8</b>	<b>8.7%</b>	<b>\$ 215.1</b>	<b>6.0%</b>
<b>Total School Operating Fund</b>	<b>\$ 3,511.8</b>	<b>\$ 3,906.8</b>	<b>\$ 3,813.6</b>	<b>\$ 301.8</b>	<b>8.6%</b>	<b>\$ (93.2)</b>	<b>-2.4%</b>

\*Does not add due to rounding.

FCPS Percentage of County General Fund Disbursements*	
• FY 2020 Actual	52.5%
• FY 2021 Actual	51.6%
• FY 2022 Actual	50.9%
• FY 2023 Actual	49.7%
• FY 2024 Adopted	51.6%
• FY 2024 Revised	51.8%

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

## Budgeted Beginning Balance \$28.1 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 \$28.1 million is available for FY 2025 from funding set aside at the FY 2023 Final Budget Review. The FY 2025 beginning balance is unchanged from the FY 2024 Approved Budget and reflects a decrease of \$5.0 million, or 15.0 percent, from the FY 2024 Revised Budget. The FY 2025 beginning balance provides 0.7 percent of FCPS' operating budget.

## County General Fund \$2.7 billion

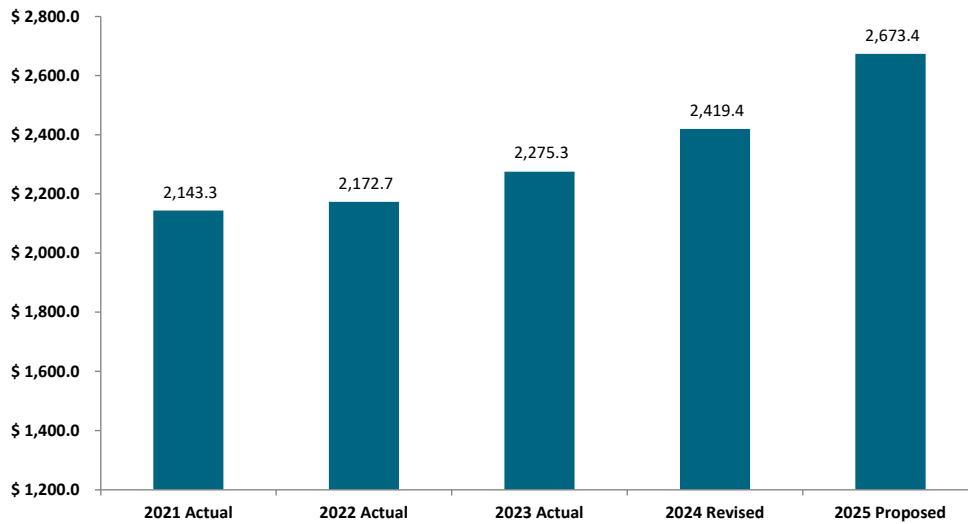
FCPS receives the majority of its funding from local funds in the form of a transfer from the Fairfax County government. The FY 2025 Proposed Budget includes a county transfer request of \$2.7 billion, which is an increase of \$254.0 million, or 10.5 percent, over the FY 2024 county transfer. The proposed transfer from the County represents 70.1 percent of FCPS' projected operating revenue for FY 2025. FCPS does not have taxing authority and must rely on the County Board of Supervisors for funding.

# School Operating Fund Revenue

The Fairfax County General Fund transfers to FCPS' School Operating Fund and School Construction Fund, combined with county funding for school debt service, represent 51.6 percent of General Fund disbursements in the Fairfax County FY 2024 Adopted Budget. Relative to other Virginia jurisdictions, FCPS must fund a significantly larger portion of its budget with county funds and a smaller portion of it with state funds due to a higher LCI. See the Standards of Quality Accounts (SOQ) section for more information regarding the LCI.

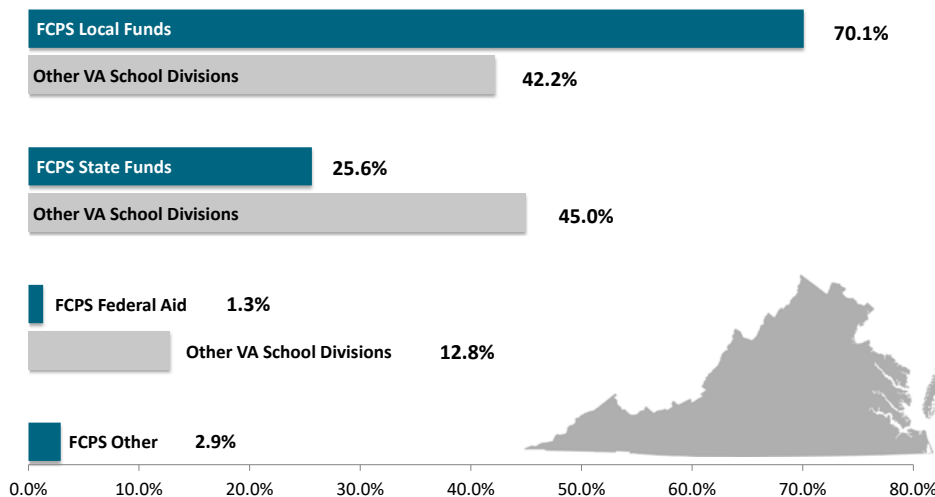
The primary source of revenue for Fairfax County government is real estate and personal property taxes. The County's forecasted revenue growth of 1.9 percent for FY 2025 does not cover the needs of FCPS. The following chart shows Fairfax County General Fund transfers to FCPS since FY 2021.

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



As depicted in the following chart, FCPS' state funding of 25.6 percent is significantly less than the 45.0 percent received on average by other Virginia school divisions. At 70.1 percent, FCPS' projected revenue from the County is much higher than what other school divisions receive on average from local sources.

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



<sup>1</sup>Other VA school divisions reflect FY 2021-2022 State Annual Report data.  
<sup>2</sup>Does not add due to rounding.

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

Real Estate Tax Rate	
Fiscal Year	Tax Rate per \$100
FY 2024	\$1.095
FY 2023	\$1.110
FY 2022	\$1.140
FY 2021	\$1.150
FY 2020	\$1.150
FY 2019	\$1.150
FY 2018	\$1.130
FY 2017	\$1.130
FY 2016	\$1.090
FY 2015	\$1.090

Source: FY 2024 Fairfax County Adopted Budget Plan

# School Operating Fund Revenue

State Aid (\$ in millions)	
• SOQ/Equalized	\$628.9
• Incentive	43.4
• Lottery Funded	49.7
• Categorical	0.5
• Other	0.8
<b>Total</b>	<b>\$723.3</b>

## State Aid

**\$723.3 million**

FCPS receives 19.0 percent of funding through state aid. The FY 2025 Proposed Budget includes projected state aid totaling \$723.3 million, which is an increase of \$45.4 million, or 6.7 percent, over the FY 2024 Approved Budget and \$25.7 million, or 3.7 percent, over the FY 2024 Revised Budget. The Governor’s Introduced Budget includes the state’s share of routine rebenchmarking with required data updates used in the funding formulas, removes one-time funding from the previous biennium, updates the employer contribution rates for VRS based on the VRS Board of Trustees certified rates, and updates for the recalculation of the local composite index (LCI) using 2021 base year data. The Governor’s Introduced Budget also includes proposed policy changes to expand the sales tax base to include new economy services, provides one-time funding for a 1.0 percent bonus or equivalent for funded instructional and support positions, expands funding for reading specialists to grades K-8, removes the LCI cap for the Virginia Preschool Initiative, and removes funding provided to hold school divisions harmless from the impact of eliminating state sales tax on grocery and personal hygiene products.

Although the Governor’s Introduced Budget removes the hold harmless payment to school divisions for the elimination of grocery and personal hygiene taxes, FCPS has included \$23.9 million in the FY 2025 Proposed Budget, anticipating the hold-harmless payment will be reinstated. It is important to note that the Governor’s Introduced Budget did not include any funding to address the recommendations in the Joint Legislative Audit and Review Commission (JLARC) study.

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:

SOQ/ Equalized Accounts* (\$ in millions)	
• Basic Aid	\$433.2
• Textbooks	9.4
• Vocational Education	3.2
• Gifted Education	4.1
• Special Education	68.4
• Prevention, Intervention, and Remediation	8.3
• ESOL	23.4
• VRS Retirement	52.7
• Social Security	24.5
• State Group Life	1.7
<b>Total</b>	<b>\$628.9</b>

\*Does not add due to rounding.

## Standards of Quality (SOQ) Accounts

The SOQ mandate the minimum standards that all public schools in Virginia must meet. Standards are set by the Virginia Board of Education and are subject to revision only by the General Assembly (GA). The Virginia Constitution gives the GA 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.

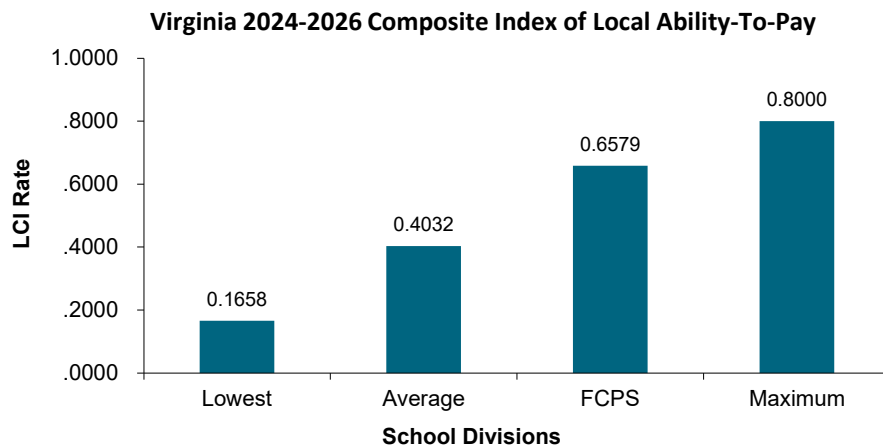
Projected SOQ funding for FY 2025 totals \$628.9 million, an increase of \$113.2 million, or 22.0 percent, over the FY 2024 Approved Budget and \$100.6 million, or 19.0 percent, over the FY 2024 Revised Budget. Basic Aid, the primary component of SOQ funding, establishes standards for personnel; instructional materials; program and the systemwide planning and management; as well as performance objectives for the Virginia Board of Education and local school divisions. Basic Aid for FY 2025 is estimated to be \$433.2 million. In addition to Basic Aid, smaller amounts of SOQ funding totaling \$195.7 million are projected to be received for special education; vocational education; gifted education; prevention, intervention, and remediation; textbooks; VRS retirement; social security; English for Speakers of Other Languages (ESOL); and group life insurance. Like Basic Aid, each SOQ account with the exception of ESOL is funded by an individual per-pupil rate and equalized by the LCI.

# School Operating Fund Revenue

The GA apportions the cost of funding the SOQ between state and local governments. Since FY 1993, the State has implemented a policy of paying 55 percent of the shared SOQ cost, adjusted for each locality by an equalization formula. Equalization is accomplished by the use of the LCI, which mathematically combines three separate measures of local fiscal capacity into a single index and weighs a locality's ability to pay relative to other localities in the State. Counties and cities with a lower LCI receive more state funding, while those with a higher LCI receive less. The LCI is based on true values of real estate and public service corporations (weighted 50 percent), adjusted gross income (weighted 40 percent), and taxable retail sales (weighted 10 percent), divided by average daily membership (ADM) and population. The LCI is calculated every two years for the state biennial budget and was calculated in the fall of 2023 for the 2024-2026 Biennial Budget. As a result, Fairfax County's LCI increased from 0.6532 to 0.6579. Out of the 134 jurisdictions in Virginia, 62 jurisdictions saw their LCI decrease from the last biennium, 62 jurisdictions saw their LCI increase, nine jurisdictions are capped at the maximum composite index (0.8000), and one jurisdiction had no change. According to the State Superintendent's most recent report on Sources of Financial Support for Expenditures, Total Expenditures for Operations, and Total Per-Pupil Expenditures for Operations, FCPS received \$3,046 per pupil in state aid for FY 2022, while the state average per-pupil allocation was \$4,938.

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

The following chart illustrates the change in the LCI for the 2024-2026 biennial budget for FCPS and surrounding jurisdictions.



Historical Comparison of FCPS' Local Composite Index (LCI)	
State Biennium	LCI
2024 - 2026	0.6579
2022 - 2024	0.6532
2020 - 2022	0.6541
2018 - 2020	0.6754
2016 - 2018	0.6844
2014 - 2016	0.6807

Comparison of LCI for Surrounding Jurisdictions			
Division	2022-2024	2024-2026	Variance
Manassas Park	.2733	.2716	(0.0017)
Manassas	.3562	.3371	(0.0191)
Prince William	.3739	.3631	(0.0108)
Loudoun	.5450	.5518	0.0068
Fairfax	.6532	.6579	0.0047
Alexandria*	.8000	.8000	0.0000
Arlington*	.8000	.8000	0.0000
City of Fairfax*	.8000	.8000	0.0000
Falls Church*	.8000	.8000	0.0000

\*The local composite index is capped at 0.8000.

# School Operating Fund Revenue

## Incentive Accounts

Incentive-based payments from the State are for statewide programs that are not required by law and are focused on specific student or school needs. In order to receive this funding, a school division must provide certification to the State that it meets the requirements of each incentive category.

For FY 2025, state funding from incentive accounts totals \$43.4 million, which is a decrease of \$71.7 million, or 62.3 percent, from the FY 2024 Approved Budget and \$76.0 million, or 63.6 percent, from the FY 2024 Revised Budget. The FY 2025 Proposed Budget removes one-time rebenchmarking hold harmless funding from the previous biennium and includes the State's share of a 1.0 percent one-time bonus payment or equivalent for SOQ-funded instructional and support positions or equivalent action. Although the Governor's Introduced Budget removes the supplemental general fund payment to school divisions for the elimination of grocery and personal hygiene taxes, FCPS has included \$23.9 million in the FY 2025 Proposed Budget, anticipating the payment will be reinstated.

Incentive funding provides \$5.6 million for the academic year governor's school Thomas Jefferson High School for Science and Technology, \$5.1 million for a 1.0 percent one-time bonus payment or equivalent, \$23.9 million in hold harmless funding for the elimination of the grocery sales tax, \$8.5 million for at-risk funding, \$0.3 million for an early reading initiative, and \$32,942 for math/reading instructional specialists. School divisions are required to spend the established at-risk payment (state and local share) on approved programs for students who are educationally at risk. Payments for at-risk funding require localities to match these funds based on their LCI. The following chart illustrates the State's use of one-time funding allocations to school divisions since FY 2012.

Incentive Accounts (\$ in millions)	
• Bonus Payment	\$5.1
• Grocery Sales Tax Hold Harmless*	23.9
• Governor's School	5.6
• At Risk Incentive	8.5
• Early Reading Initiative	0.3
• Math/Reading Instructional Specialist	0.0
<b>Total</b>	<b>\$43.4</b>

\*Although the Governor's Introduced Budget removes the Grocery Sales Tax Hold Harmless, FCPS has included \$23.9 million in the FY 2025 Proposed Budget, anticipating it will be reinstated.

Limited Term Incentive Funding <sup>1</sup> (\$ in millions)		
Fiscal Year	Amount	Purpose
2012	\$ 6.4	Support for school operating costs
2013	4.1	Assistance for retirement, inflation, and preschool
2014	10.3	Assistance for retirement, inflation, preschool, and compensation
2016	4.6	State's share of one-time incentive funding towards FCPS providing a minimum average of 1.5 percent salary increase for FCPS employees for FY 2016
2017 <sup>2</sup>	0.0	State's share of one-time incentive funding towards FCPS providing a minimum average of 2.0 percent salary increase for FCPS employees effective on December 1, 2016
2018	2.8	State's share of one-time incentive funding towards FCPS providing a minimum average of 2.0 percent salary increase for FCPS employees
2020	18.7	State's share of incentive funding towards FCPS providing a 5.0 percent salary increase, with 3.0 percent effective July 1, 2019, and 2.0 percent effective September 1, 2019, for funded SOQ instructional and support positions
2021	20.3	COVID-19 local relief payments
2022	7.8	No Loss Funding <sup>3</sup>
	9.1	State's share of incentive funding towards FCPS providing a 2.0 percent salary increase during the 2020-2022 biennium for funded SOQ instructional and support positions <sup>4</sup>
2023 <sup>5</sup>	22.4	State's share of incentive funding towards FCPS providing a minimum average of 5.0 percent salary increase for FCPS employees effective August 1, 2022
	15.6	Rebenchmarking Hold Harmless
	14.8	Sales Tax Hold Harmless
2024	51.2	State's share of incentive funding towards FCPS providing a minimum average of 5.0 percent salary increase for FCPS employees effective July 1, 2023 <sup>6</sup>
	5.3	State's share of incentive funding towards FCPS providing a 2.0 percent compensation supplement for FCPS employees effective January 1, 2024
	15.7	Rebenchmarking Hold Harmless
	36.7	Sales Tax Hold Harmless
2025	5.1	State's share of a 1.0 percent one-time bonus payment, or equivalent, for funded SOQ instructional and support positions.
<b>TOTAL</b>	<b>\$ 250.8</b>	

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

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

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

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

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

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

# School Operating Fund Revenue

## Lottery-Funded Accounts

As the State began facing funding constraints, the GA created the Lottery-Funded Programs category, which designated certain programs to be funded with lottery proceeds, rather than with general funds. Today, basic education programs previously supported by the State’s General Fund are funded with lottery proceeds, and the State continually shifts allocations between categories. In FY 2025, FCPS is projected to receive funds from lottery-funded accounts totaling \$49.7 million, which is an increase of \$3.7 million, or 8.0 percent, over the FY 2024 Approved Budget and an increase of \$0.9 million, or 1.9 percent, over the FY 2024 Revised Budget. Lottery-funded accounts include supplemental per-pupil allocations, At Risk, K-3 class size reduction, special education regional tuition, early reading intervention, SOL algebra readiness, career and technical education, and foster care programs. School divisions are permitted to spend supplemental lottery per-pupil allocation funding on both recurring and nonrecurring expenses in a manner that best supports the needs of the division.

## Categorical Accounts

Categorical programs focus on particular needs of special student populations or fulfill particular state obligations. State and federal laws and regulations typically require school divisions to offer these programs. Funding for homebound students is the only Categorical account in the School Operating Fund. State funding for categorical programs is projected to be \$0.5 million for FY 2025, which is an increase of \$0.2 million, or 62.8 percent, over both the FY 2024 Approved and Revised Budgets.

## Other State Aid and Grants

Other sources of state revenue include funding for state pass-through payments for the National Board Certified Teachers (NBCT) stipends and the Career and Technical Education (CTE) equipment grant. The FY 2025 Proposed Budget includes \$0.8 million in funding for these accounts which remains unchanged from both the FY 2024 Approved and Revised Budgets.

## State Funding Policies

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

The GA continues to study cost trends and drivers to identify options for greater funding flexibility, efficiencies, and cost savings for the state rebenchmarking process. Rebenchmarking is a process where state basic aid formulas “catch up” to more current costs of doing business already prevalent in school divisions (e.g., teacher salary levels, health care costs, and inflation factors). 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 or removing one-time expenditures from the previous biennium. However, there is a time lag between the data elements being used in funding formulas and current market rates. Rebenchmarking calculations for the 2024-2026 biennium used key data elements from FY 2020 and FY 2021. As a result, by the end of the biennium, some data elements used in the funding calculations are several years old, leading to state payments that reflect outdated information while localities incur expenses based on current market rates.

Lottery-Funded Accounts* (\$ in millions)	
• K-3 Class Size	\$7.4
• Early Reading	4.2
• At Risk	7.2
• Foster Care	0.4
• SOL Algebra	1.2
• Career and Technical	0.5
• Special Education-Regional Tuition	4.6
• Supplemental Lottery PPA	24.0
<b>Total</b>	<b>\$49.7</b>

\*Does not add due to rounding.

Categorical Accounts (\$ in millions)	
• Homebound	\$0.5
<b>Total</b>	<b>\$0.5</b>

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

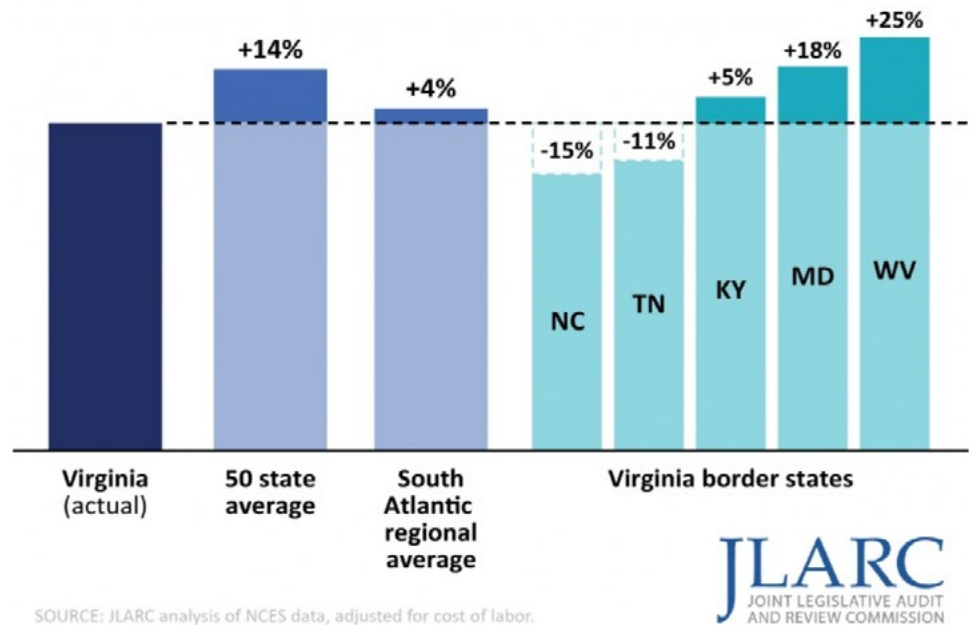
\*Does not add due to rounding.

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

# School Operating Fund Revenue

Policy changes that minimize the costs during rebenchmarking reduce the State's commitment to fund its share of K-12 education and impedes the progress of the GA's Joint Legislative Audit and Review Commission (JLARC) recommendations. The most recent study, done in July 2023, by JLARC of Virginia's K-12 funding formula had multiple findings, many of which validate concerns FCPS has noted for years. The study found that Virginia school divisions receive less K-12 funding per student than multiple benchmarks, including the 50-state average, regional average, and three of Virginia's neighboring states. The state SOQ formula yields substantially less funding than actual division spending and benchmarks. The SOQ formula, meant to calculate funding needed for quality education, falls well below actual school division expenditures, with divisions spending \$6.6 billion more than the formula's calculations for FY 2021. The formula also underestimates staffing needs, resulting in major challenges for school divisions across the state. Compensation costs are also underestimated, leading to less funding for salaries and related compensation costs than needed. The current SOQ formula does not adequately account for higher needs students. State funding for at-risk students, special education students, and English learners is insufficient compared to the necessary funding determined by cost studies in other states.

Virginia school divisions receive less funding than national and regional averages (FY20)



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



# School Operating Fund Revenue

Programs Funded by State Revenue Sources		
SOQ Programs	FY 2008	FY 2025
Basic Aid	•	•
Textbooks	•	•
Vocational Education	•	•
Gifted Education	•	•
Special Education	•	•
Prevention, Intervention, Remediation	•	•
State Retirement	•	•
Social Security	•	•
Group Life	•	•
ESOL	•	•
<b>School Facilities</b>		
Lottery for Construction and Operations	•	Eliminated
<b>Incentive Programs</b>		
At-Risk	•	Split Funded
Compensation Supplement	•	•
Early Reading Intervention	•	Moved to Lottery
Academic Year Governor's School	•	•
K-3 Primary Class Size Reduction	•	Moved to Lottery
SOL Algebra Readiness	•	Moved to Lottery
Special Education Regional Tuition	•	Moved to Lottery
Math/Reading Instructional Specialists		•
Early Reading Specialists Initiative		•
Rebenchmarking Hold Harmless		Eliminated
Sales Tax Hold Harmless <sup>1</sup>		Eliminated
<b>Categorical Programs</b>		
Foster Care	•	Moved to Lottery
Homebound	•	•
GED Program	•	Not Applicable
Career and Technical Education	•	Moved to Lottery
<b>Lottery-Funded Programs</b>		
Early Reading Intervention		•
At-Risk		Split Funded
Foster Care		•
K-3 Primary Class Size Reduction		•
SOL Algebra Readiness		•
Special Education Regional Tuition		•
Career and Technical Education		•
Infrastructure and Operations Per Pupil Fund		•

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

<sup>1</sup>Although Governor's Introduced Budget removes the Grocery Sales Tax Hold Harmless, FCPS has included \$23.9 million in the FY 2025 Proposed Budget, anticipating it will be reinstated.

## Sales Tax

**\$254.2 million**

The FY 2025 Proposed Budget includes projected sales tax revenue of \$254.2 million which is a decrease of \$3.2 million, or 1.3 percent, from the FY 2024 Approved Budget and Revised Budget. The Governor's Introduced Budget updates sales tax projections based on estimates provided by the Department of Taxation. Additionally, proposed policy changes include expanding sales and use tax to include new economy services such as streaming services and digital downloads and eliminating the funding provided to hold school divisions harmless from the impact of removing the taxes on grocery and personal hygiene products. FCPS' proposed budget incorporates an additional \$4.9 million from sales tax revenue, based on FCPS projections that surpass the State's estimates. In Northern Virginia, the total state and local sales tax rate is 6.0 percent, of which one percent of the sales and use tax levied is returned directly to local governments for general fund use. One and one-quarter percent is dedicated to K-12 education. Of the amount collected for K-12 education, one and one-eighth percent is returned to school districts as sales tax revenue and the remaining one-eighth percent is used for the state share of SOQ funding.

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

# School Operating Fund Revenue

The State distributes sales tax revenue monthly to school divisions from retail sales receipts two months in arrears based on each locality's number of school-age children. In FY 2014, the State began using annual school-age (5 to 19 years old) population estimates prepared by the Weldon Cooper Center for Public Service at the University of Virginia; accordingly, local school districts are no longer required to conduct a census of all school-age persons residing in a school division every three years. Amendments to Section 58.1-638 of the Code of Virginia replaced the triennial census with the annual Weldon Cooper population estimates. The FY 2025 estimated sales tax revenue distribution is based on the latest estimates of school-age population as of July 1, 2022, in which FCPS accounts for 14.13 percent of the statewide school-age population.

## Federal Aid

**\$51.1 million**

The FY 2025 Proposed Budget includes a federal aid projection totaling \$51.1 million, which reflects an increase of \$2.3 million, or 4.7 percent, over the FY 2024 Approved Budget and a decrease of \$64.7 million, or 55.9 percent, from the FY 2024 Revised Budget. The increase over the FY 2024 Approved Budget is due to increase in revenue projections for Impact Aid and adjustments for the Carl D. Perkins and IDEA grant awards. The FY 2024 Revised Budget includes adjustments made at the FY 2023 Final Budget Review for unspent multiyear federal grant awards and adjustments made at the FY 2024 Midyear Budget Review. Federal funds are provided through the Impact Aid program, as well as for specific purposes, such as special education and telecommunication programs. The federal government budgets federal programs a year in advance of actual use by localities. Actual entitlement amounts, however, are not known until the beginning of the school year or later.

## Special Education

The Individuals with Disabilities Education Act (IDEA) provides federal aid to ensure that all school-age children with disabilities are provided a free, appropriate public education. Federal funds are used only for the additional cost of educating students with disabilities. No locality may spend less on the education of students with disabilities than it does for students without disabilities. Further, federal funds may not supplant existing locally-funded programs. IDEA funding is the majority of FCPS' federal aid. The FY 2025 Proposed Budget includes projected Federal IDEA funding of \$41.0 million for FY 2025, which reflects an increase of \$1.6 million, or 4.0 percent, over the FY 2024 Approved Budget and a decrease of \$12.5 million, or 23.4 percent, from the FY 2024 Revised Budget. The FY 2024 Revised Budget includes unspent multiyear federal grant awards. The federal government has committed to covering 40 percent of the excess costs of education for students with special needs, which are reimbursed monthly for special education through IDEA funding. However, for FY 2025, IDEA funding only represents approximately 9.2 percent of FCPS' excess costs for special education, leaving a deficit to be funded through other sources.

Federal funds are also allocated to support special education and related services for children with disabilities between the ages of three and five through the IDEA Preschool, Section 619 Program. FCPS is projected to receive \$0.9 million in preschool funding for FY 2025, which is an increase of \$20,264, or 2.3 percent, over the FY 2024 Approved Budget and a decrease of \$0.2 million, or 14.7 percent, from the FY 2024 Revised Budget. The revised budget includes unspent funds from the prior year that are carried over.

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

## 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 \$4.0 million for FY 2025, which is an increase of \$0.3 million, or 8.0 percent, over the FY 2024 Approved and Revised Budgets. Impact Aid represents only 6.4 percent of the maximum basic support payment to educate federally connected students.

## Federal E-Rate

FCPS participates in the federal E-Rate program that provides funding to discount telecommunication and other technology products and services used by public schools, libraries, and other selected entities. The annual discount is based on the percentage of students eligible for free and reduced-price meals. The total E-Rate revenue projected for FY 2025 is \$2.0 million, which is unchanged from both the FY 2024 Approved and Revised Budgets.

## Miscellaneous

Miscellaneous federal revenue of \$3.2 million reflects an increase of \$0.4, or 14.9 percent, over the FY 2024 Approved Budget and a decrease of \$52.3 million, or 94.3 percent, from the FY 2024 Revised Budget. The decrease from the revised budget is primarily due to ESSER II and ESSER III funding. This revenue category includes \$2.6 million for the Carl D. Perkins grant, \$37,630 for special education hearing appeals, and \$0.5 million for the Junior Reserve Officer Training Corps (JROTC) program.

## Federal Entitlement Funding in Other Funds

FCPS also receives federal entitlement funding from the Elementary and Secondary Education Act, as amended by the Every Student Succeeds Act of 2015 (ESSA) and replaced the No Child Left Behind Act (NCLB) of 2001. This funding is accounted for in the Grants and Self-Supporting Programs Fund (see Special Revenue Funds). It is estimated that FCPS will receive \$46.4 million in Title I, Title II, Title III, and Title IV funding for FY 2025. This estimate is based on FY 2024 awards. Actual awards will not be known until the first quarter of the upcoming fiscal year.

## City of Fairfax Tuition

**\$55.6 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 \$55.6 million in tuition revenue from the City of Fairfax to provide educational services for city students in FY 2025. This is an increase of \$3.3 million, or 6.3 percent, over the FY 2024 Approved and Revised Budgets. The increase is primarily due to increases in FCPS' operational costs. The City of Fairfax's projected average daily membership (ADM) for FY 2025 is 2,900.

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

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

# School Operating Fund Revenue

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

## Tuition, Fees, and Other Revenue

**\$28.0 million**

FCPS receives tuition for students who reside outside of Fairfax County, including students from neighboring school divisions, who attend Thomas Jefferson High School for Science and Technology (TJHSST); fees for parking permits, musical instrument rentals, and other items; revenue from the community use of school facilities; the sale of used vehicles and equipment; and proceeds from rebates. Tuition, fees, and other revenue is projected to total \$28.0 million for FY 2025 which is unchanged from both the FY 2024 Approved and Revised Budgets.

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

# School Operating Fund Expenditures

## Expenditure Overview

The FY 2025 Proposed Budget expenditures in the School Operating Fund total \$3.8 billion, which represent an increase of \$301.8 million, or 8.6 percent, over the FY 2024 Approved Budget and a decrease of \$65.1 million, or 1.7 percent, from the FY 2024 Revised Budget. The FY 2024 Revised Budget includes adjustments made at the FY 2023 Final Budget Review, approved by the School Board on August 31, 2023, the FY 2024 Revised Budget Review, approved by the School Board on October 26, 2023, and at the FY 2024 Midyear Budget Review, approved by the School Board on December 14, 2023.

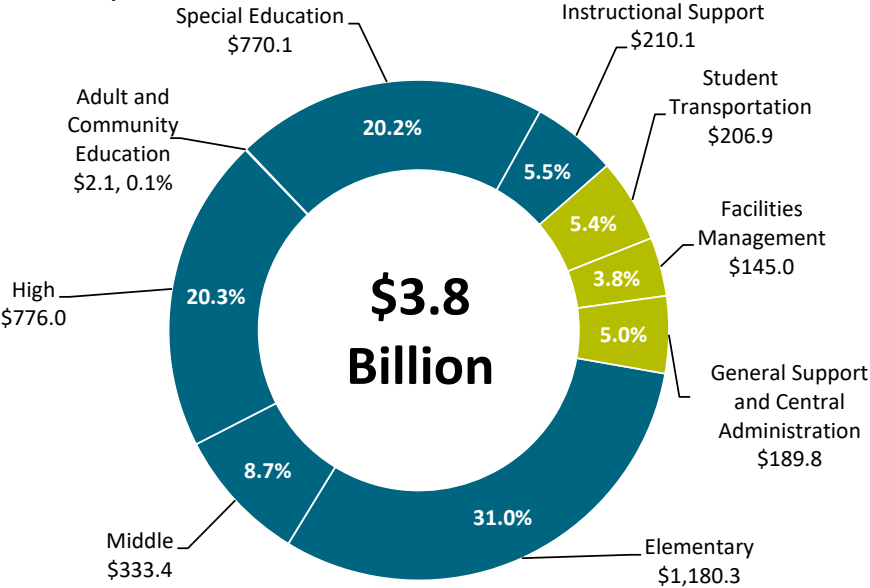
*Funding instruction is FCPS' highest priority.*

## Expenditure Budget by Program

Funding instruction is FCPS' highest priority. The importance FCPS places on instructional programs is illustrated by the fact that 85.8 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 2025 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 2025 Proposed School Operating Fund**  
 (\$ in millions)



# School Operating Fund Expenditures

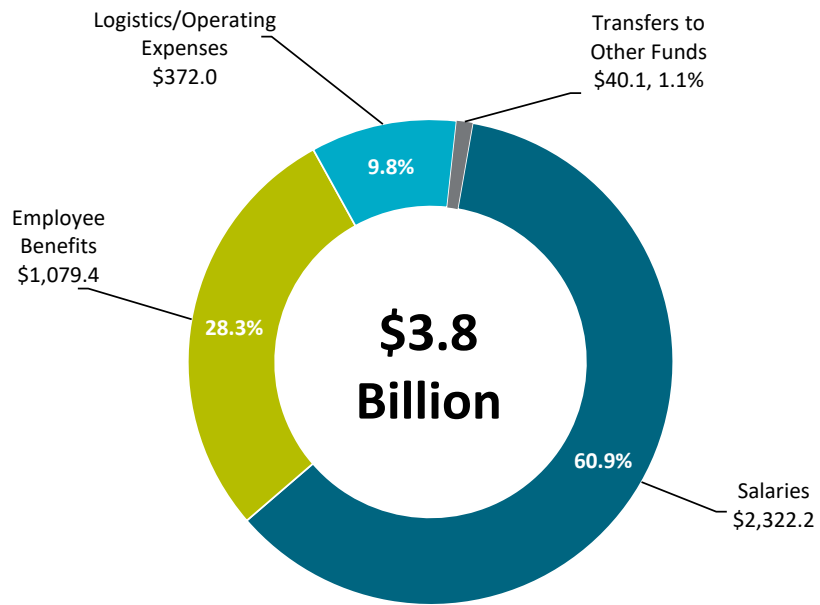
The FY 2025 Proposed Budget funds a total of 25,743.7 positions in the School Operating Fund.

## Expenditures by Category

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

Compensation is comprised of salaries and employee benefits. Education is a labor-intensive enterprise, illustrated by the fact that 89.2 percent of the budget is allocated to employee compensation. The FY 2025 Proposed Budget funds a total of 25,743.7 positions in the School Operating Fund. Of these positions, 92.7 percent are school-based, and 62.3 percent are school-based teacher scale positions. The following chart shows the composition of expenditures by category.

**Where it Goes - Expenditures by Category\***  
FY 2025 Proposed School Operating Fund  
(\$ in millions)



\*Does not add due to rounding.

# School Operating Fund Expenditures

## Expenditures by Category

The chart below illustrates total expenditures by category.

Expenditure Budget Comparison*									
(\$ in millions)									
	FY 2024 Approved	FY 2024 Revised	FY 2025 Proposed	Change Approved to Proposed		Change Revised to Proposed			
				Amount	Percent	Amount	Percent		
<b>Salaries</b>									
Regular Salaries	\$ 1,950.3	\$ 2,020.3	\$ 2,125.3	\$ 175.0	9.0%	\$ 105.0	5.2%		
Hourly Salaries-Contracted	92.4	93.7	99.3	6.9	7.4%	5.6	6.0%		
Hourly Salaries-Noncontracted	71.1	88.7	75.3	4.2	5.9%	(13.3)	-15.0%		
Salary Supplements	25.0	41.2	28.6	3.7	14.6%	(12.6)	-30.5%		
Reimbursable Salaries	(6.3)	(6.4)	(6.4)	(0.1)	0.8%	(0.0)	0.1%		
<b>Subtotal Salaries</b>	<b>\$ 2,132.5</b>	<b>\$ 2,237.5</b>	<b>\$ 2,322.2</b>	<b>\$ 189.7</b>	<b>8.9%</b>	<b>\$ 84.7</b>	<b>3.8%</b>		
<b>Employee Benefits</b>									
Retirement	\$ 526.0	\$ 536.1	\$ 553.2	\$ 27.2	5.2%	\$ 17.1	3.2%		
Social Security	167.5	172.0	181.1	13.6	8.1%	9.1	5.3%		
Life Insurance	20.3	20.5	21.5	1.2	5.8%	1.0	5.0%		
Health Insurance	279.1	278.2	329.1	50.0	17.9%	50.9	18.3%		
Workers' Compensation & Other Benefits	11.3	17.0	11.3	(0.0)	-0.4%	(5.7)	-33.8%		
Employee Benefits Lapse	(15.8)	(15.8)	(16.8)	(1.0)	6.1%	(1.0)	6.5%		
<b>Subtotal Employee Benefits</b>	<b>\$ 988.3</b>	<b>\$ 1,008.1</b>	<b>\$ 1,079.4</b>	<b>\$ 91.0</b>	<b>9.2%</b>	<b>\$ 71.3</b>	<b>7.1%</b>		
<b>Subtotal Compensation</b>	<b>\$ 3,120.8</b>	<b>\$ 3,245.5</b>	<b>\$ 3,401.6</b>	<b>\$ 280.8</b>	<b>9.0%</b>	<b>\$ 156.0</b>	<b>4.8%</b>		
<b>Logistics</b>									
Materials and Supplies	\$ 123.2	\$ 186.9	\$ 125.1	\$ 1.9	1.6%	\$ (61.8)	-33.1%		
Utilities	58.5	61.8	61.5	3.0	5.1%	(0.4)	-0.6%		
Other Operating Expenses	3.4	69.3	8.2	4.7	137.3%	(61.1)	-88.2%		
Privatized Services	88.1	163.3	92.1	4.0	4.6%	(71.1)	-43.6%		
County Services	32.2	34.3	34.8	2.6	8.1%	0.5	1.4%		
Capital Outlay	39.4	61.1	41.0	1.7	4.2%	(20.0)	-32.8%		
Other Funds	8.3	8.3	9.3	1.0	12.6%	1.0	12.6%		
<b>Subtotal Logistics</b>	<b>\$ 353.0</b>	<b>\$ 585.0</b>	<b>\$ 372.0</b>	<b>\$ 19.0</b>	<b>5.4%</b>	<b>\$ (213.0)</b>	<b>-36.4%</b>		
<b>Transfers Out</b>	<b>\$ 38.0</b>	<b>\$ 48.2</b>	<b>\$ 40.1</b>	<b>\$ 2.1</b>	<b>5.4%</b>	<b>\$ (8.1)</b>	<b>-16.9%</b>		
<b>TOTAL</b>	<b>\$ 3,511.8</b>	<b>\$ 3,878.7</b>	<b>\$ 3,813.6</b>	<b>\$ 301.8</b>	<b>8.6%</b>	<b>\$ (65.1)</b>	<b>-1.7%</b>		

\*Does not add due to rounding.

## Compensation

**\$3.4 billion**

The majority of the budget, 89.2 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 2025 compensation portion of the budget totals \$3.4 billion, which represents a \$280.8 million, or 9.0 percent, increase over the FY 2024 Approved Budget and a \$156.0 million, or 4.8 percent, increase over the FY 2024 Revised Budget.

The FY 2025 Proposed Budget includes the recurring cost of changes to the School-Based Administrator and Schedule C salary scales approved in the FY 2023 Final Budget Review, the full-year impact of the 2.0 percent compensation adjustment for all employees effective January 1, 2024 based on the General Assembly's adopted budget, a 6.0 percent compensation adjustment for all employees, rate changes for retirement and health, position changes, and an adjustment for employee turnover. Details of the position increases can be found in the Expenditure Highlights section.

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

# School Operating Fund Expenditures

Salary History Details		
Fiscal Year	Step Increases	Other Salary Adjustments
FY 2013	No	<ul style="list-style-type: none"> <li>2.0% scale adjustment to offset a 2.0% pick-up of the employee contribution to VRS, a 1.25% market scale adjustment, and a 1.0% shift from employee to employer share of ERFC from 4.0% to 3.0%.</li> <li>New step 1 added to the teacher and IA scales.</li> </ul>
FY 2014	No	<ul style="list-style-type: none"> <li>3.0% scale adjustment to offset a 3.0% pick-up of the employee contribution to VRS, a 2.0% market scale adjustment effective January 1, 2014.</li> <li>New step 1 added to the teacher and IA scales.</li> <li>5.35% increase in LT salaries; of that, 2.10% related to having LT members pay for health insurance.</li> </ul>
FY 2015	Yes	<ul style="list-style-type: none"> <li>Step delay until November 1 for teachers and IAs; step for unified scale employees delayed 4 months.</li> <li>Bonus of \$500 for teachers on step 4 and \$250 for IAs on step 4 after step 4 was eliminated from both scales.</li> </ul>
FY 2016	Yes	<ul style="list-style-type: none"> <li>0.62% MSA.</li> </ul>
FY 2017	Yes	<ul style="list-style-type: none"> <li>1.0% MSA and a \$40 million investment to enhance the teacher salary scales.</li> </ul>
FY 2018	Yes	<ul style="list-style-type: none"> <li>\$26.6 million investment to further enhance the teacher salary scales.</li> <li>Steps eliminated on the bachelor lanes of the teacher scale; teachers whose salaries are above the new maximum salary are grandfathered at current pay rate.</li> <li>Classroom Instructional Support (CIS) Scale created. IAs and PHTAs whose salaries are above the new maximum salaries are grandfathered at current pay rate.</li> <li>One-year step increase for employees grandfathered at FY 2017 salary as a result of new teacher and CIS scales.</li> <li>1.0% bonus for employees who did not otherwise receive a monetary increase.</li> <li>New transportation attendant and H scale created for hourly contracted employees.</li> </ul>
FY 2019	Yes	<ul style="list-style-type: none"> <li>1.0% MSA for non-teacher scales and a \$53.1 million investment to further enhance the teacher salary scales.</li> <li>New School Based Administrator (SBA) scale and 3 new schedules to replace the unified scale.</li> <li>Step increase for employees grandfathered as a result of the new teacher and CIS salary scales.</li> <li>1.0% bonus for grandfathered CIS scale and teacher scale employees who did not receive at least a 1.0% salary increase.</li> <li>Living wage increase to \$14.50.</li> </ul>
FY 2020	Yes	<ul style="list-style-type: none"> <li>1.0% MSA for non-teacher scales and a \$55.2 million final investment to the teacher salary scales.</li> <li>1.0% MSA for teachers and CIS employees at the maximum step of their respective pay lanes.</li> <li>Extend BA lanes to 23 like other teacher lanes (\$2.0 million investment).</li> <li>First year of a three-year plan to bring IA and PHTA salaries to 50 percent of the BA salaries on the teacher scale.</li> <li>Living wage increase to \$15.50.</li> </ul>
FY 2021	No	<ul style="list-style-type: none"> <li>Second year of a three-year plan to bring IA and PHTA salaries to 50 percent of the BA salaries on the teacher scale.</li> </ul>
FY 2022	No	<ul style="list-style-type: none"> <li>2.0% compensation increase for all employees.</li> <li>Bring all elementary principal and assistant principal (AP) pay to middle school pay.</li> <li>Final year of a three-year plan to bring IA and PHTA salaries to 50% of the BA salaries on the teacher scale.</li> <li>Enhancement to the transportation scale that includes a starting hourly rate of \$22.91 for bus drivers and a transportation scale increase of 2.5%. Recurring cost picked up in FY 2023 Approved Budget.</li> <li>Substitute pay rate increase to \$14.79 for non-retiree teacher subs, \$20.91 for retiree teacher subs, \$13.95 for IA and PHTA, and \$12.89 for PHA subs. Recurring cost picked up in FY 2023 Approved Budget.</li> <li>Living wage increase to \$15.81.</li> <li>Bonus of \$1,000 for all contracted employees and \$500 for all hourly employees.</li> </ul>
FY 2023	Yes	<ul style="list-style-type: none"> <li>4.0% MSA.</li> <li>Living wage increase to \$16.44 with 4% MSA.</li> <li>Salary scale extension to add one additional step to each scale.</li> <li>Family Liaison Pay Plan enhancement with a step 1 starting salary rate of \$20.95 per hour and a midpoint rate of \$28.96 per hour. The enhanced scale brings family liaisons to 100 percent of the market midpoint.</li> <li>Transportation Pay Plan redesign with a new salary scale that establishes a premium rate by setting the midpoint at 105 percent of market.</li> <li>Bonus of \$1,000 for all contracted employees and \$500 or \$250 for temporary hourly employees based on a minimum threshold.</li> </ul>
FY 2024	Yes	<ul style="list-style-type: none"> <li>3.0% MSA.</li> <li>Living wage increase to \$17.27.</li> <li>Salary scale extension to add one additional step to each scale.</li> <li>Administrators and schedule C enhancement to extend the scales to 20 steps and raise the increment from 1.0 percent to 1.5 percent beginning at step 12.</li> <li>Additional 2.0% compensation supplement effective January 1, 2024.</li> </ul>
FY 2025	No	<ul style="list-style-type: none"> <li>6.0% compensation adjustment.</li> <li>Living wage increase to \$18.30.</li> </ul>

## Regular Salaries

**\$2.1 billion**

Position salary accounts total \$2.1 billion for 25,743.7 full-time equivalent, salaried employees, which represents an increase of \$175.0 million, or 9.0 percent, over the FY 2024 Approved Budget. The increase over the approved budget is primarily due to a 6.0 percent compensation adjustment for all employees; positions to address enrollment and student needs; the recurring cost of a 2.0 percent compensation supplement effective January 1, 2024; and new positions included for initiatives such as the Joint Environment Task Force, certified athletic trainers, family liaison position conversion, and inclusive PreK expansion.



# School Operating Fund Expenditures

The following chart depicts salary adjustments for FCPS employees since FY 2013.

Salary Increase History			
Year	Step <sup>1</sup>	MSA	Scale Implementation
FY 2013	none	1.25%	none
FY 2014 <sup>2</sup>	none	2.00%	none
FY 2015 <sup>3</sup>	2.50%	none	none
FY 2016	2.50%	0.62%	none
FY 2017 <sup>4</sup>	2.50%	1.00%	none
FY 2018 <sup>5</sup>	2.50%	none	none
FY 2019 (Teachers)	2.52%	none	3.86%
FY 2019 (CIS, Unified, SBA)	2.93%	1.00%	2.13%
FY 2020 (Teachers)	2.57%	1.00%	2.79%
FY 2020 (CIS)	2.89%	1.00%	2.35%
FY 2020 (Unified, SBA)	2.76%	1.00%	none
FY 2021 (CIS)	none	none	2.32%
FY 2021 (Teachers, Unified, SBA)	none	none	none
FY 2022 (CIS)	none	2.00%	2.24%
FY 2022 (Teachers, Unified, SBA)	none	2.00%	none
FY 2022 (Transportation)	none	2.00%	3.70%
FY 2023 (Teachers, Unified, SBA)	2.68%	4.00%	none
FY 2023 (Transportation)	2.68%	4.00%	2.00%
FY 2023 (Family Liaison)	2.68%	4.00%	22.04%
FY 2024 <sup>6</sup>	2.22%	5.00%	none
FY 2025	none	6.00%	none

<sup>1</sup>Average for all eligible employees (FY 2013-FY 2018). Beginning in FY 2019, step represents the average increase for all employees.

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

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

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

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

<sup>6</sup>Not included above is funding of \$1.8 million for administrators and schedule C salary scale enhancements effective October 1, 2023. An additional compensation supplement of 2% for all employees effective January 1, 2024 is included.

The FY 2025 Proposed Budget for regular salaries represents an increase of \$105.0 million, or 5.2 percent, over the FY 2024 Revised Budget. The FY 2024 Revised Budget includes one-time funding for staffing reserve positions allocated at the FY 2023 Final Budget Review as well as temporary position reallocations completed in FY 2024 that are not included in the FY 2025 salary base. Based on the annual review of the reallocation of funding for positions process, a net of 8.85 positions were converted using existing funding to recognize the resources required to complete day-to-day operations. These positions are funded through a reallocation of existing department resources. The FY 2025 budget also includes base savings and anticipated savings from employee turnover and vacancy.

According to the FY 2024 Washington Area Boards of Education (WABE) Guide, which compares eight local school districts, FCPS ranks fourth in terms of starting teacher salaries with a beginning salary of \$54,913. FCPS ranks seventh with a salary of \$60,404 when comparing a teacher on step one with a master's degree. FCPS' maximum teacher salary is \$116,816, which is seventh among WABE jurisdictions. As career teachers advance in FCPS, they tend to earn less relative to their peers in neighboring jurisdictions. However, when benefits are considered, FCPS compensation compares more favorably and ranks second with an annual employer cost of \$104,296 based on a comparison of a teacher with an annual salary of \$65,000.

Starting Teacher Salaries FY 2024	
Division	
Falls Church City	\$56,560
Loudoun	\$55,889
Alexandria City	\$55,255
<b>Fairfax</b>	<b>\$54,913</b>
Arlington	\$54,878
Prince William	\$54,761
Manassas City	\$54,742
Manassas Park City	\$54,220
Step 1 with a Masters Degree FY 2024	
Division	
Arlington	\$62,830
Alexandria City	\$62,771
Falls Church City	\$62,620
Loudoun	\$61,659
Manassas City	\$61,198
Prince William	\$60,761
<b>Fairfax</b>	<b>\$60,404</b>
Manassas Park City	\$60,220
Maximum Teacher Salaries FY 2024	
Division	
Prince William	\$146,689
Arlington	\$129,124
Manassas City	\$128,254
Falls Church City	\$124,874
Manassas Park City	\$124,201
Alexandria City	\$123,043
<b>Fairfax</b>	<b>\$116,816</b>
Loudoun	\$115,350
Teacher Salary with Benefits Comparison (Salary of \$65,000) FY 2024	
Division	
Alexandria City	\$104,891
<b>Fairfax</b>	<b>\$104,296</b>
Loudoun	\$102,895
Falls Church City	\$102,512
Arlington	\$101,192
Manassas City	\$100,613
Prince William	\$100,017
Manassas Park City	\$94,505

Source: FY 2024 WABE Guide

# School Operating Fund Expenditures

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

## Compensation Lapse

Lapse is budgeted as a percentage of the compensation base. It takes into account the prior year's lapse savings to more accurately reflect the actual current salaries of active employees each year when the budget is developed. For example, when an experienced teacher at a school retires, the school's budget for salary and benefits is reduced for the following year to reflect the savings generated by hiring a teacher with less experience who earns a lower salary. The FY 2025 compensation base savings is \$37.6 million.

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

In FY 2025, the total lapse budget is \$68.8 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 2025, the savings resulting from turnover is budgeted at \$27.5 million.

Vacancy: The FY 2025 budget also reflects \$41.3 million in savings due to position vacancies anticipated throughout the year.

## Hourly Salaries-Contracted

**\$99.3 million**

The budget for this category is \$99.3 million, which represents a \$6.9 million, or 7.4 percent, increase over the FY 2024 Approved Budget and a \$5.6 million, or 6.0 percent, increase over the FY 2024 Revised Budget. This increase over the approved budget is due to a 6.0 percent compensation adjustment and the recurring cost of a 2.0 percent compensation supplement effective January 1, 2024. The proposed budget represents an increase of \$5.6 million, or 6.0 percent, over the FY 2024 Revised Budget due to the compensation adjustment in FY 2025. This category includes major expenditures for overtime, transportation, and field trips.

## Hourly Salaries-Noncontracted

**\$75.3 million**

The budget for this category is \$75.3 million, which represents a \$4.2 million, or 5.9 percent, increase over the FY 2024 Approved Budget. The increase is primarily due to the 6.0 percent compensation adjustment offset by a realignment to support family liaison position conversion. In addition, the FY 2025 Proposed Budget represents a decrease of \$13.3 million, or 15.0 percent, from the FY 2024 Revised Budget. The FY 2024 Revised Budget includes one-time funding to support the substitute incentive program to increase job fill rates, one-time federal stimulus grant funding, and school carryforward of unexpended balances. This category includes major expenditures for substitutes and hourly work.

# School Operating Fund Expenditures

## Salary Supplements

**\$28.6 million**

The budget for this category is \$28.6 million, which represents a \$3.7 million, or 14.6 percent, increase over the FY 2024 Approved Budget and a \$12.6 million, or 30.5 percent, decrease from the FY 2024 Revised Budget. The increase over the approved budget is primarily due to the recurring cost of the fine arts and cheer stipends included in the FY 2023 Final Budget Review, athletic coaching stipends for boys volleyball and girls wrestling at each high school, the expansion of fine and performing arts extra duty supplements for music and theater, and a 6.0 percent compensation adjustment. The FY 2024 Revised Budget includes grant carryforward of unexpended balances and one-time funding to support the substitute incentive program to increase job fill rates.

## Reimbursable Salaries

**(\$6.4 million)**

The budget for this category reflects a net expenditure credit of \$6.4 million. The FY 2025 Proposed Budget reflects a change of \$50,754, or 0.8 percent, from the FY 2024 Approved Budget and a change of \$7,867, or 0.1 percent, from the FY 2024 Revised Budget. The change from the revised is due to school carryforward of unexpended community use accounts included in the revised budget.

## Employee Benefits

**\$1.1 billion**

The FY 2025 Proposed Budget for employee benefits is \$1.1 billion including offsetting budgeted benefits lapse of \$16.8 million for projected turnover and vacancy savings. The employee benefits budget represents an increase of \$91.0 million, or 9.2 percent, over the FY 2024 Approved Budget and an increase of \$71.3 million, or 7.1 percent, over the FY 2024 Revised Budget. Employee benefits represent 28.3 percent of the FY 2025 expenditure budget.

### Retirement

**\$553.2 million**

The FY 2025 Proposed Budget for retirement is \$553.2 million, an increase of \$27.2 million, or 5.2 percent, over the FY 2024 Approved Budget and an increase of \$17.1 million, or 3.2 percent, over the FY 2024 Revised Budget. The overall increase in costs reflects the net impact of rate changes, implementation of DROP for ERFC Legacy Plan members only, compensation adjustments, position changes, and turnover in the salary base. Employer contribution rates are projected to decrease for the Virginia Retirement System (VRS), remain the same for the Educational Employees' Supplementary Retirement System of Fairfax County (ERFC), and increase for the Fairfax County Employees' Retirement System (FCERS).

#### • Virginia Retirement System (VRS)

The FY 2025 Proposed Budget for VRS is \$309.5 million, an increase of \$3.1 million, or 1.0 percent, over the FY 2024 Approved Budget and a decrease of \$1.9 million, or 0.6 percent, from the FY 2024 Revised Budget. The employer contribution rate is projected to decrease in FY 2025 from 16.62 percent to 15.39 percent. This change also reflects the state mandate to separate the defined contribution for Hybrid Plan participants from the VRS payment. The VRS Board of Trustees certified rate decreases from 16.62 percent to 14.20 percent. The estimated effective rate to include Hybrid Plan contributions at FCPS is 1.19 percent resulting in a total rate of 15.39 percent. VRS retirement is a salary-sensitive benefit; therefore, year-over-year cost changes are due to the net effect of rate changes, compensation adjustments, position changes, and turnover in the salary base.

Employee Benefits (\$ in millions)	
• Retirement	\$553.2
• Social Security	181.1
• Life Insurance	21.5
• Health Insurance	329.1
• Workers' Compensation and Other	11.3
• EB Lapse	(16.8)
<b>Total</b>	<b>\$1,079.4</b>

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

## School Operating Fund Expenditures

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

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

The FY 2025 Proposed Budget for VRS RHCC is \$23.7 million, an increase of \$1.4 million, or 6.3 percent, over the FY 2024 Approved Budget and a decrease of \$1.0 million, or 4.2 percent, from the FY 2024 Revised Budget. The employer contribution rate is projected to remain 1.21 percent in FY 2025. VRS RHCC is a salary-sensitive benefit; therefore, year-over-year cost changes are due to the net effect of rate changes, compensation adjustments, position changes, and turnover in the salary base.

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

The FY 2025 Proposed Budget for FCERS is \$83.0 million, an increase of \$5.2 million, or 6.7 percent, over the FY 2024 Approved Budget and an increase of \$4.4 million, or 5.7 percent, over the FY 2024 Revised Budget. The employer contribution rate, which is set by the Fairfax County Board of Supervisors and funds the retirement systems according to the County's funding policy, will increase in FY 2025 from 30.07 percent to 32.58 percent. Retirement is a salary sensitive benefit; therefore, year-over-year cost changes are due to the net effect of rate changes, compensation adjustments, position changes, and turnover in the salary base. While the majority of FCPS employees participate in VRS/ERFC retirement plans, approximately 5,200 tradespersons, custodians, bus drivers, food service workers, family liaisons, and part-time contracted employees participate in FCERS.

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

The FY 2025 Proposed Budget for ERFC is \$136.9 million, an increase of \$17.5 million, or 14.6 percent, over the FY 2024 Approved Budget and an increase of \$15.6 million, or 12.8 percent, over the FY 2024 Revised Budget. The employer contribution rate is expected to remain at 6.48 percent in FY 2025. Of this increase, \$6.5 million is attributable to the implementation of the ERFC Deferred Retirement Option Program (DROP) for Legacy Plan members. Retirement is a salary-sensitive benefit; therefore, year-over-year cost changes are due to the net effect of rate changes, compensation adjustments, position changes, and turnover in the salary base. ERFC is an FCPS plan created to supplement VRS and provide benefit levels comparable to the county plan (FCERS).

### **Health Insurance**

**\$329.1 million**

The FY 2025 Proposed Budget for health insurance is \$329.1 million, an increase of \$50.1 million, or 17.9 percent, over the FY 2024 Approved Budget and an increase of \$50.9 million, or 18.3 percent, over the FY 2024 Revised Budget. Included in the budget is 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 2024. The increase in health care costs is due to an increase in plan premiums to cover increased medical and pharmaceutical claims. Employer premiums increased 17 percent for the family medical plan and 16 percent for the individual medical plan. Dental plan costs did not change. Health Insurance is not a salary-sensitive benefit. Medical and dental plan premiums change on a calendar year (CY) basis, effective January 1 each year, and participation rates can fluctuate, both overall and among the different plans offered.

FCPS offers two medical plans to eligible employees and retirees not yet eligible for Medicare: Cigna Open Access Plan (OAP) and Kaiser Permanente Health Maintenance Organization (HMO). FCPS typically contributes approximately 85 percent of the medical plan cost for employees enrolled in individual plans and 75 percent for employees enrolled in family plans. FCPS contributes 70 percent of the cost for employees enrolled in a dental plan. Retirees eligible for Medicare

## School Operating Fund Expenditures

may enroll in one of two available plans: Kaiser Permanente Medicare Advantage or Aetna Medicare Advantage. Comprehensive vision and pharmacy benefits are included with all FCPS medical plans. If eligible, employees and retirees may also select stand-alone dental coverage: either a dental network organization (DNO) or a dental preferred provider organization (DPPO) plan, both of which are currently administered by Aetna Dental with whom a new dental plan was awarded and effective January 1, 2024.

### Social Security

**\$181.1 million**

The FY 2025 Proposed Budget for Social Security is \$181.1 million, an increase of \$13.6 million, or 8.1 percent, over the FY 2024 Approved Budget and an increase of \$9.1 million, or 5.3 percent, over the FY 2024 Revised Budget. Social Security costs are budgeted for all salary-related expenditures because these costs are also incurred for employees that do not participate in FCPS' full employee benefits package. The employer contribution rate is unchanged at 7.65 percent, which includes the Social Security tax of 6.20 percent and the Medicare tax of 1.45 percent. The maximum amount of wages subject to the Social Security tax increased from \$160,200 to \$168,600 on January 1, 2024. There is no wage limit for the Medicare tax. Social Security is a salary-sensitive benefit; therefore, year-over-year cost changes are due to the net effect of compensation adjustments, position changes, and turnover in the current salary base.

### Life Insurance

**\$21.5 million**

The FY 2025 Proposed Budget for basic life insurance is \$21.5 million, an increase of \$1.2 million, or 5.8 percent, over the FY 2024 Approved Budget and an increase of \$1.0 million, or 5.0 percent, over the FY 2024 Revised Budget. The VRS state life insurance contribution rate, which is set by the Virginia General Assembly, is projected to remain at 1.34 percent in FY 2025. The employer portion of the contribution rate will remain at 0.54 percent and the employee portion will remain at 0.80 percent. Because FCPS pays 55.0 percent of the employees' contribution, its total employer contribution rate will remain at 0.98 percent. County basic life insurance premiums are unchanged in FY 2025. Under the County's life insurance plan, active employees and retirees are priced separately. For active employees, the rate is \$0.170 per \$1,000 of coverage and for retirees, the rate is \$1.406 per \$1,000 of coverage. Life insurance is a salary-sensitive benefit; therefore, year-over-year cost changes are due to the net effect of compensation adjustments, position changes, and turnover in the salary base.

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

### Workers' Compensation and Other Benefits

**\$11.3 million**

The FY 2025 Proposed Budget for workers' compensation, unemployment compensation, and long-term disability totals \$11.3 million, a decrease of \$40,467, or 0.4 percent, from the FY 2024 Approved Budget and a decrease of \$5.7 million, or 33.8 percent, from the FY 2024 Revised Budget. The \$5.7 million decrease from the FY 2024 Revised Budget is related to the distribution of ESSER III funds to individual schools. Workers' compensation of \$10.8 million represents a decrease of \$38,578, or 0.4 percent, from the FY 2024 Approved Budget and an increase of \$36,798, or 0.3 percent, over the FY 2024 Revised Budget. This funding covers the cost to administer the workers' compensation program, a state required benefit for employees that have sustained an injury on the job or an occupational illness. Unemployment compensation of \$0.5 million represents a decrease of \$1,848, or 0.4 percent, from the FY 2024 Approved Budget and an increase of \$1,766, or 0.3 percent, over the FY 2024 Revised Budget. The long-term disability budget of \$11,524 decreased by \$41, or 0.4 percent, from the FY 2024 Approved Budget and remains unchanged from FY 2024 Revised Budget.

# School Operating Fund Expenditures

## Employee Benefits Lapse

**(\$16.8 million)**

The FY 2025 Approved Budget for employee benefits lapse reflects an expenditure savings of \$16.8 million, a change of \$1.0 million, or 6.1 percent, over the FY 2024 Approved Budget and a change of \$1.0 million, or 6.5 percent, over the FY 2024 Revised Budget. The lapse reflects projected savings from employee turnover and vacancies.

Employee Benefits Summary				
	FY 2024 Employer Contribution	FY 2024 Employee Contribution	FY 2025 Employer Contribution	FY 2025 Employee Contribution
<b>Retirement Plans</b>				
Educational Employees' Supplementary Retirement System of Fairfax County (ERFC)	6.48%	3.00%	6.48%	3.00%
Virginia Retirement System (VRS)	16.62%	5.00%	15.39%	5.00%
VRS Retiree Medical	1.21%	0.00%	1.21%	0.00%
VRS Total	17.83%	5.00%	16.60%	5.00%
FCERS (Plan B)	30.07%	5.33%	32.58%	5.33%
<b>Social Security</b>	7.65%	7.65%	7.65%	7.65%
<b>Medical Insurance<sup>1</sup></b>				
Family Plan	\$16,776/year	\$5,125/year	\$19,611/year	\$5,531/year
Individual Plan	\$7,553/year	\$1,230/year	\$8,755/year	\$1,328/year
<b>Dental Insurance<sup>2</sup></b>				
Family Plan	\$1,110/year	\$476/year	\$1,110/year	\$476/year
Individual Plan	\$460/year	\$197/year	\$460/year	\$197/year
<b>State Life Insurance (VSL)</b>				
VSL (employer portion)	0.54%	0.00%	0.54%	0.00%
VSL (employee portion) <sup>3</sup>	0.44%	0.36%	0.44%	0.36%
VSL Total	0.98%	0.36%	0.98%	0.36%
<b>County Basic Life Insurance (per \$1000 of coverage)<sup>4</sup></b>				
Active Employees	\$0.170	\$0	\$0.170	\$0
Retirees (all groups)	\$1.406	\$0	\$1.406	\$0
<b>Long-Term Disability (per \$100 of salary)<sup>5</sup></b>	\$0	\$0.316	\$0	\$0.368

<sup>1</sup>Based on Cigna OAP medical plan for CY 2023 and CY 2024.

<sup>2</sup>Based on Aetna Dental (DPPO) Insurance for CY 2023 and CY 2024.

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

<sup>4</sup>Based on rates as of 7/1/2023 as per MetLife.

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

## Logistics

**\$372.0 million**

The FY 2025 budget for the logistics portion of the budget is \$372.0 million, which represents a \$19.0 million, or 5.4 percent, increase over the FY 2024 Approved Budget and a \$206.3 million, or 35.7 percent, decrease from the FY 2024 Revised Budget.

Logistics consists of the following major categories:

Logistics (\$ in millions)	
• Materials and Supplies	\$125.1
• Utilities	61.5
• Other Operating Expenditures	8.2
• Privatized Services	92.1
• County Services	34.8
• Capital Outlay	41.0
• Other Funds	9.3
<b>Total</b>	<b>\$372.0</b>

## Materials and Supplies

**\$125.1 million**

The materials and supplies budget totals \$125.1 million and represents an increase of \$1.9 million, or 1.6 percent, over the FY 2024 Approved Budget and a decrease of \$61.8 million, or 33.1 percent, from the FY 2024 Revised Budget. This category includes major expenditures for instructional materials and supplies, textbooks, other noncapital equipment, tests, and maintenance supplies. The following is a breakdown of the net changes for FY 2025:

- **Instructional Supplies:** The budget for FY 2025 is \$18.7 million, an increase of \$0.2 million, or 1.0 percent, over the FY 2024 Approved Budget and a decrease of \$5.9 million, or 24.1 percent, from the FY 2024 Revised Budget. The increase over the FY 2024 Approved Budget is primarily due to enrollment adjustments offset by a position reclassification.

# School Operating Fund Expenditures

- **Textbooks:** The budget for FY 2025 remains unchanged at \$45.8 million compared to the FY 2024 Approved Budget and a decrease of \$29.2 million, or 38.9 percent, from the FY 2024 Revised Budget.
- **Other Noncapital Equipment:** The budget for FY 2025 is \$14.4 million, an increase of \$1.2 million, or 9.5 percent, over the FY 2024 Approved Budget and a decrease of \$2.7 million, or 15.8 percent, from the FY 2024 Revised Budget. The increase over the FY 2024 Approved Budget is due primarily to an increase in the Carl D. Perkins grant, investments for the third and final year of the Joint Environmental Task Force (JET) program, and a contractual increase to maintain and support the automated external defibrillator (AED) program offset by a position reclassification.
- **Tests:** The budget for FY 2025 is \$10.3 million, an increase of \$0.1 million, or 1.2 percent, over the FY 2024 Approved Budget and a decrease of \$1.1 million, or 9.4 percent, from the FY 2024 Revised Budget. The increase over the FY 2024 Approved Budget is due to the contractual increase for assessment instruments used by the Department of Special Services.
- **Maintenance Supplies:** The budget for FY 2025 is \$7.9 million, an increase of \$91,070, or 1.2 percent, over the FY 2024 Approved Budget and a decrease of \$3.1 million, or 27.8 percent, from the FY 2024 Revised Budget. The increase over the FY 2024 Approved Budget provides funding to process work orders to repair and maintain schools and centers offset by position reclassifications.
- **Inventory/Other Materials and Supplies:** The budget for FY 2025 is \$28.0 million, an increase of \$0.3 million, or 1.1 percent, over the FY 2024 Approved Budget and a decrease of \$19.9 million, or 41.5 percent, from the FY 2024 Revised Budget. The increase over the FY 2024 Approved Budget is primarily due to an increase in technology requirements, contractual increases for software licenses, and an increase in cost for the theater arts education program, offset by position reclassifications. 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.

*Materials and supplies include major expenditures for instructional materials and supplies, textbooks, other noncapital equipment, tests and maintenance supplies.*

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	657	\$30,531	\$35,393
Middle	1,074	\$49,909	\$61,100
High	2,340	\$112,320	\$164,876

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

## Utilities

The FY 2025 budget for utilities is \$61.5 million, an increase of \$3.0 million, or 5.1 percent, over the FY 2024 Approved Budget and a decrease of \$0.4 million, or 0.6 percent, from the FY 2024 Revised Budget. This budget category includes the divisionwide use of electricity, fuel oil, natural gas, telecommunications, water, sewer, and refuse collection services.

**\$61.5 million**

Utilities* (\$ in millions)	
• Electricity	\$38.3
• Telephones	10.0
• Water, Sewer, & Refuse Collection	6.6
• Fuel Oil & Natural Gas	6.5
<b>Total</b>	<b>\$61.5</b>

\*Does not add due to rounding.

## School Operating Fund Expenditures

*Striving for continued efficiencies, the Office of the Chief Facilities Services and Capital Programs pursues energy and cost-savings measures.*

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

Striving for continued efficiencies, the Office of the Chief Facilities Services and Capital Programs continually pursues energy and cost-saving measures. Over 1,800 electricity, natural gas, oil, and water bills are recorded each month in FCPS' web-based energy tracking software. Consumption data is regularly monitored for anomalies and usage trends. When possible, facilities are retrofitted to improve energy efficiency and conservation efforts. FCPS has energy management systems which have surpassed their life expectancy and require additional investments not included in the FY 2025 budget.

- The FY 2025 budget for electricity is \$38.3 million, an increase of \$0.8 million, or 2.2 percent, over the FY 2024 Approved Budget and remains unchanged from the FY 2024 Revised Budget. The increase over the FY 2024 Approved Budget is due to a projected increase in electricity rates charged by Dominion Energy Virginia. This budget provides heating, air conditioning, building and field lighting, and electricity for other applications throughout FCPS.
- The FY 2025 budget for telephone services is \$10.0 million, an increase of \$0.1 million, or 1.4 percent, over the FY 2024 Approved Budget and a decrease of \$0.4 million, or 3.7 percent, from the FY 2024 Revised Budget. The increase over the FY 2024 Approved Budget is primarily due to a contractual increase for the Cisco phone licenses. The FY 2024 Revised Budget includes FY 2023 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 2025 budget for water, sewer, and refuse collection is \$6.6 million, an increase of \$0.8 million, or 14.5 percent, over the FY 2024 Approved Budget and a decrease of \$603 from the FY 2024 Revised Budget primarily due to increases in water, sewer, and refuse rates. The FY 2024 Revised Budget includes FY 2023 outstanding encumbered obligations.
- The FY 2025 budget for fuel oil and natural gas is \$6.5 million, an increase of \$1.2 million, or 22.8 percent, over the FY 2024 Approved Budget and a decrease of \$3,892, or 0.1 percent, from the FY 2024 Revised Budget primarily due to an increase in natural gas rates. The FY 2024 Revised Budget includes FY 2023 outstanding encumbered obligations.

### Energy Management

One of the primary goals of the Office of the Chief Facilities Services and Capital Programs is to reduce operating and other support costs to allow the School Board and the Superintendent to devote additional resources to FCPS' primary mission of instruction. The Energy Management Program is a part of this overall strategy. Managing energy has historically been about providing comfort and lighting to classrooms and offices while containing costs. However, the need to control greenhouse gas emissions and other pollutants resulting from energy use has become increasingly important as climate change and its potential ramifications have advanced.

In 2008, the Fairfax County School Board adopted [Policy 8542 – Environmental Stewardship](#) to prioritize the development and implementation of conservation practices, to support other important environmental initiatives, and to address global climate change. This policy also codifies FCPS' commitment to educate students and staff in environmental stewardship responsibilities and to encourage them to use critical thinking and communication skills to examine appropriate measures needed to be good environmental stewards.



## School Operating Fund Expenditures

In 2019, a Joint Environmental Task Force (JET) was formed by the Fairfax County Board of Supervisors and the School Board. The task force's mission was to join the political and administrative capabilities of the County and FCPS to proactively address climate change and environmental sustainability. In October 2020, JET issued a [final report](#) outlining 28 recommendations that address energy use, transportation, waste management, recycling, and workforce development. FCPS has also initiated several programs to better align with the Division's environmental goals. These programs include but are not limited to:

**Energy Conservation:** A behavior management program that began in 2014 has saved FCPS more than \$79 million in anticipated energy costs since its inception. These savings have eliminated thousands of tons of greenhouse gases and carbon dioxide emissions. FCPS' energy conservation program includes the Energy Star Program which has awarded 759 ENERGY STAR® building certifications at 187 FCPS sites since 2009. FCPS was recognized with the ENERGY STAR® Partner of the Year – Sustained Excellence award for 2023. The Partner of the Year is the Environmental Protection Agency's (EPA) highest award given to an organization for adopting a continuous energy management strategy.

**Get2Green:** An award-winning program that supports schools in student-driven environmental stewardship through a learning model that aligns this initiative with instructional best practices of project-based learning, STEAM, and the Global Classroom project. Get2Green is well integrated within FCPS, with almost all schools participating in one or more school-based environmental stewardship focus areas.

**Solar Power Purchase Agreement (PPA):** As part of a joint county and school contract, FCPS will purchase solar generated electricity at no up-front cost to the Division. As part of each project-specific agreement, a selected PPA contractor will install and operate solar panels on school facilities. FCPS will purchase the electricity generated over a fixed term of 25-28 years.

**Energy Savings Performance Contracts (ESPC):** ESPC provide FCPS with an alternative method to purchase energy efficient and renewable energy infrastructure that is paid for through utility savings and has no upfront costs to the Division.

**Net Zero Energy:** FCPS worked with the architectural design firm Perkins Eastman to produce a study of net zero energy buildings. The goal was to determine if current Capital Improvement Program funding would allow FCPS to transition from energy efficient designs to net zero energy designs. The resulting report indicated that the life cycle costs make it cost-effective to invest in net zero energy initiatives despite a higher up-front cost. FCPS is committed to moving towards net zero energy buildings in future renovation and new construction projects.

**Electric Vehicles:** FCPS officially launched its first fleet of electric school buses in 2021 as part of the JET commitment to provide carbon neutral student transportation by 2035. Electric school buses in FCPS benefit not only the Division and its community but the entire region. FCPS will take advantage of all possible grant funding opportunities through the Inflation Reduction Act, the bipartisan Infrastructure Law, and to purchase electric school buses outright as funding becomes available. FCPS has 28 electric buses in operation purchased through grant opportunities and allocated funding through the JET initiative. In

*FCPS was recognized with the ENERGY STAR® Partner of the Year – Sustained Excellence award for 2023 for its conservation efforts.*

# School Operating Fund Expenditures

January 2024, FCPS was awarded a \$16.59 million grant from the EPA to buy 42 additional electric school buses. Dominion Energy Virginia will provide and install the vehicle to grid infrastructure for these buses at no cost to FCPS. In FY 2024, the Office of Transportation Services currently owns eight electric sedans while Facilities Management is anticipating the purchase of eight electric vans and looks forward to leading the way to electric vehicle use.

## Other Operating Expenditures

**\$8.2 million**

The FY 2025 budget for other operating expenditures is \$8.2 million, an increase of \$4.7 million over the FY 2024 Approved Budget and a decrease of \$61.1 million, or 88.2 percent, from the FY 2024 Revised Budget. Major expenditures in this category include travel, staff training, employee awards, school initiatives, fees, contingencies, and work performed for others (WPFO). The increase over the FY 2024 Approved Budget is due primarily to strategic funding to support closing the achievement gap for all students, professional services for trained and certified contest officials for interscholastic competitions, and official fee expenses that support the athletic expansion of boys volleyball and girls wrestling offset by the baseline adjustments to the IDEA section 611 and IDEA 619 Preschool grants and position trade conversions. The FY 2024 Revised Budget includes one-time federal stimulus grant funding allocated primarily from the ESSER III grant, funding to support enhanced Summer Learning Programs, the School Board flexibility reserve, fuel contingency, funding to support special education compensatory services, strategic funding to support closing the achievement gap for all students, year-end carryforward, and outstanding encumbered obligations. Any unspent funds from the previous year's reserve are carried forward and are not budgeted at the proposed or approved budgets.

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

## Privatized Services

**\$92.1 million**

The FY 2025 budget for privatized services is \$92.1 million, which represents a \$4.0 million, or 4.6 percent, increase over the FY 2024 Approved Budget and a \$71.1 million, or 43.6 percent, decrease from the FY 2024 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, software maintenance, facility modifications, and other service contracts. The FY 2025 budget for maintenance contracts is \$39.7 million, which represents an increase of \$2.4 million, or 6.5 percent, over the FY 2024 Approved Budget and a decrease of \$17.6 million, or 30.7 percent, from the FY 2024 Revised Budget. The increase over the FY 2024 Approved Budget is due to contractual increases primarily related to various computer software and equipment as well as facilities and transportation maintenance contracts. These contracts include data protection software; Google Workspace licenses and administrative tool suite; Lawson Human Resources (HR) application; Microsoft Enterprise Subscription Agreement; Schoology, an Integrated Learning Management System (ILMS); annual maintenance, licensing, and software contract for CCTV, intrusion alarms, and door access systems; license, maintenance, and support services for an Oracle application used to track student performance in key areas; a testing application tool; and Edupoint Synergy maintenance and product enhancement to support the FCPS Student Information System (SIS). The FY 2024 Revised Budget includes funding allocated at the FY 2023 Final Budget Review to support a pilot program to install security scanning technology at select high schools. The revised budget also includes funding from the FY 2024 Midyear Review to provide video surveillance cameras at nine elementary schools, support

## School Operating Fund Expenditures

for the client communication platform replacement, support for the renaming of Woodson High School, facilities testing room enhancements, and year-end carryforward offset by department realignments and outstanding encumbered obligations.

- **Contracted Services:** The major expenditures included in contracted services are other professional services, other technical services, field and site improvements, legal fees, and temporary buildings. The FY 2025 budget for contracted services is \$42.0 million, which represents an increase of \$0.9 million, or 2.2 percent, over the FY 2024 Approved Budget and a decrease of \$53.6 million, or 56.0 percent, from the FY 2024 Revised Budget. The increase over the FY 2024 Approved Budget is due to additional funding for the Human Capital Management (HCM) project, the telehealth platform to help students with their mental health needs, contractual increases primarily for mandated speech language services, Pantheon website hosting and maintenance, support and maintenance for the substitute teacher management system, annual external audit services, an events ticketing platform for schools, software used to control and monitor capital projects, a family engagement survey, and the maintenance of the FCPS website offset by the reallocation of funding for position conversions. The FY 2024 Revised Budget includes one-time funding allocated at the FY 2023 Final Budget Review to support the implementation of the new HCM software application, mental health teletherapy support for all high school students, and funding for the special education compensatory services fund. The revised budget also includes funding from the FY 2024 Midyear Review to expedite continuous background checks for current employees, funding support for the growing demand of restorative justice intervention, as well as year-end carryforward, and outstanding encumbered obligations.
- **Rental Fees:** The major expenditures for rental fees include copier rentals, the tax portion of real estate leases, and musical instrument rentals. The FY 2025 budget for rental fees is \$10.4 million, which represents an increase of \$0.7 million, or 7.2 percent, over the FY 2024 Approved Budget and an increase of \$65,102, or 0.6 percent, over the FY 2024 Revised Budget due to contractual increases for the tax portions of real estate leases for warehouse properties, the Willow Oaks Administration Center, a leased facility in Herndon utilized by the Fairfax County Adult High School, a rental property for the Office of Facilities Management and the Office of Transportation Services, the real estate rental for the Instruction Programs Support Center warehouse operations, the rental of a parking lot for the Office of Transportation, the rental of swimming pools from the Fairfax County Park Authority during high school swim and dive season, and the Instruments For All program to provide equitable access to music instruments to all students. The FY 2024 Revised Budget includes year-end carryforward offset by department realignments.

### County Services

**\$34.8 million**

The FY 2025 budget for county services is \$34.8 million, which is an increase of \$2.6 million, or 8.1 percent, over the FY 2024 Approved Budget, and an increase of \$0.5 million, or 1.4 percent, over the FY 2024 Revised Budget. Major expenditures in this category include vehicle services such as vehicle fuel, labor, and vehicle parts, as well as computer center charges. The increase over the FY 2024 Approved Budget is primarily due to contractual increases associated with computer center charges, police services to support high school athletic programs, increases in DVS labor rates for maintenance and repair of vehicles, and vehicle fuel to address the continuing impact of inflation that has resulted in rising costs for diesel fuel and unleaded gasoline. The FY 2024 Revised Budget includes one-time

# School Operating Fund Expenditures

funding of \$2.1 million provided as part of the FY 2023 Final Budget Review to address the impact of inflation costs for diesel fuel and unleaded gasoline offset by year-end carryforward. Over 90 percent of the county services budget is for vehicle services, which goes toward fueling and maintaining 1,625 buses and over 800 other vehicles. The projected vehicle fuel blended rate remains unchanged at \$1.87 per gallon based on projected consumption in FY 2025.

## Capital Outlay

**\$41.0 million**

Expenditures in this category include replacement vehicles and buses, computers, software, equipment, real estate leases, and other capital equipment. The FY 2025 budget for capital outlay is \$41.0 million and represents an increase of \$1.7 million, or 4.2 percent, over the FY 2024 Approved Budget and a decrease of \$20.0 million, or 32.8 percent, from the FY 2024 Revised Budget. The following is a breakdown of the net changes from FY 2024:

Capital Outlay (\$ in millions)	
• Replacement and/or Additional Buses	\$14.3
• Replacement and/or Additional Vehicles	1.7
• Computers, Software, Equipment, and Real Estate Leases	22.8
• Other Capital Equipment	2.2
<b>Total</b>	<b>\$41.0</b>

- Replacement/Additional Buses:** The FY 2025 budget includes funding for lease/purchase payment agreements established during FY 2018 through FY 2024 for replacement buses. The FY 2025 budget for buses is \$14.3 million, which is an increase of \$0.8 million, or 5.7 percent, over the FY 2024 Approved Budget to fund an investment in electric school buses as part of the FCPS commitment to provide carbon-neutral school transportation by 2035. The budget also represents a decrease of \$9.2 million, or 39.1 percent, from the FY 2024 Revised Budget due to year-end carryforward and outstanding unencumbered obligations offset by the increase for buses mentioned above. FCPS policy states that school buses should be replaced after no more than 15 years of service. In FY 2025, FCPS is projected to have 367 buses older than 15 years.
- Replacement/Additional Vehicles:** The FY 2025 budget includes \$1.7 million for other vehicles and provides funding for payments due for vehicles previously obtained through lease/purchase agreements. The FY 2025 budget remains unchanged from the FY 2024 Approved Budget and represents a decrease of \$1.8 million, or 50.3 percent, from the FY 2024 Revised Budget due to year-end carryforward and outstanding unencumbered obligations.
- Computer, Software, Equipment, and Real Estate Leases:** The FY 2025 budget includes \$22.8 million in funding for computers, software, equipment, and real estate leases. The FY 2025 budget includes an increase of \$0.9 million, or 4.1 percent, over the FY 2024 Approved Budget and a decrease of \$8.0 million, or 26.1 percent, from the FY 2024 Revised Budget. The increase over the FY 2024 Approved Budget is due to contractual increases in real estate leases for multiple facilities. The FY 2024 Revised Budget includes year-end carryforward and outstanding unencumbered obligations.
- Other Capital Equipment:** The FY 2025 budget includes funding of \$2.2 million for equipment to primarily support IT networks. The FY 2025 budget remains unchanged from the FY 2024 Approved Budget and represents a decrease of \$1.1 million, or 32.9 percent, from the FY 2024 Revised Budget primarily due to year-end carryforward and outstanding encumbered obligations.

## Other Funds

**\$9.3 million**

The FY 2025 Approved Budget for Other Funds totals \$9.3 million which is an increase of \$1.0 million, or 12.6 percent, over the FY 2024 Approved and Revised Budgets. Expenditures in this category are used to purchase commercial property insurance and administer the School Board's self-insurance accounts for liability. These budgets are provided to the School Insurance Fund. The increase in this category is primarily due to property insurance and related expenses.

# School Operating Fund Expenditures

## Transfers

**\$40.1 million**

The FY 2025 budget for transfers to other School Board funds is \$40.1 million, which represents an increase of \$2.1 million, or 5.4 percent, over the FY 2024 Approved Budget and a decrease of \$8.1 million, or 16.9 percent, from the FY 2024 Revised Budget. The increase over the FY 2024 Approved Budget is due to an increase of \$64,319 in the transfer to the Consolidated County Schools Debt Service Fund and an increase of \$2.0 million in the transfer to the School Construction Fund. The FY 2024 Revised Budget includes one-time funding of \$9.1 million allocated at the FY 2023 Final Budget Review to the School Construction Fund to address the backlog of major maintenance initiatives and support the scheduled replacement of synthetic turf fields. The FY 2024 Revised Budget also includes one-time funding to the Grants and Self-Supporting Programs Fund of \$0.8 million to expand the PreK and Early Head Start program as well as \$0.4 million to the Adult and Community Education (ACE) Fund to address the FY 2023 shortfall.

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

## School Construction Fund

The FY 2025 Proposed Budget for the School Construction Fund transfer is \$12.5 million, an increase of \$2.0 million, or 19.0 percent, over the FY 2024 Approved Budget and a decrease of \$7.1 million, or 36.0 percent, from the FY 2024 Revised Budget. Transfers are made in the following categories:

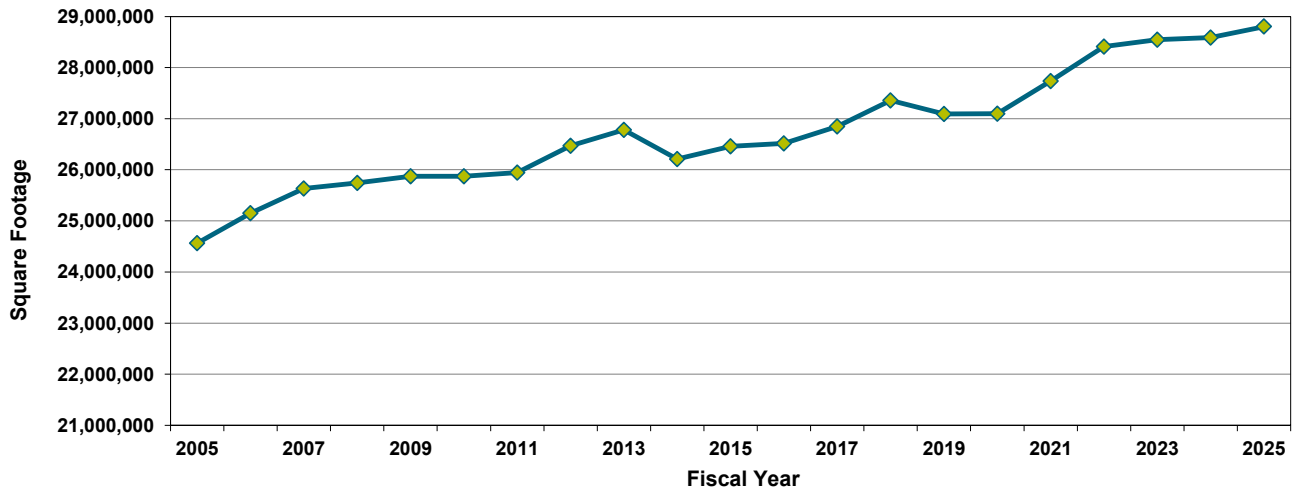
- **Equipment Transfer:** The FY 2025 budget for the equipment transfer is \$1.8 million and remains unchanged from the FY 2024 Approved and Revised Budgets. Equipment funding is provided through a transfer from the School Operating Fund to the School Construction Fund to cover one-third of the cost to equip new school construction, school renovations, and school additions. School bond funding is used to address the balance of the equipment funding needs.
- **Turf Fields Transfer:** The FY 2025 budget for the turf fields transfer is \$3.7 million, an increase of \$2.0 million over the FY 2024 Approved budget and remains unchanged from the FY 2024 Revised Budget to fund turf field replacement and the FCPS portion of turf field maintenance costs. This transfer reflects the annual funding for the turf field program that includes scheduled replacement of synthetic turf fields that have reached their 10-year life expectancy and one-half of the costs associated with the maintenance of 44 FCPS turf fields that were transferred to the Fairfax County Park Authority (FCPA) in FY 2021. The 2024 Revised Budget includes a transfer of \$2.0 million to replace three synthetic turf fields that will reach the end of their life expectancy in 2024.
- **Facility Modifications:** The FY 2025 budget for the facilities modifications transfer is \$0.6 million and is unchanged from the FY 2024 Approved and Revised Budgets. This transfer supports facility modifications to schools. The modifications include re-marking parking lots, installing electrical switches, replacing windows, and other minor improvements.
- **Building Maintenance:** The FY 2025 budget for the building maintenance transfer is \$6.4 million, which remains unchanged from the FY 2024 Approved Budget and is a decrease of \$7.1 million, or 52.2 percent, from the FY 2024 Revised Budget. The FY 2024 Revised Budget includes one-time funding provided as part of the FY 2023 Final Budget Review to continue addressing the backlog of major maintenance initiatives. Major infrastructure maintenance is required to prevent failure of critical systems, deterioration of major capital investments, and significant health and safety hazards. Examples of major maintenance projects include repair of boilers; maintenance of ball fields, outdoor bleachers, and running tracks; replacement of auditorium seats; resurfacing of roads, parking

# School Operating Fund Expenditures

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.

**FCPS Growth in Building Square Footage History**



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

## Grants and Self-Supporting Programs Fund

- **Grants Subfund**

The School Operating Fund transfer to the Grants Subfund is \$15.1 million, which remains unchanged from the FY 2024 Approved Budget and reflects a decrease of \$0.8 million, or 5.0 percent, from the FY 2024 Revised Budget. This transfer provides local support to the PreK and Early Head Start program as well as the Cable Communications program. The FY 2024 Revised Budget includes one-time funding as part of the FY 2023 Final Budget Review for classroom furniture, instructional materials, and curriculum resources to expand the PreK and Early Head Start program.

- **Summer School Subfund**

The School Operating Fund transfer to the Summer School Subfund is \$7.8 million, which remains unchanged from the FY 2024 Approved and Revised Budgets. The \$7.8 million transfer includes \$4.0 million to support the mandated Special Education Extended School Year (ESY) program and \$1.6 million for transportation services. The remaining \$2.2 million supports various summer school programs including the Credit Recovery Academy, the Young Scholars program, Bridge to Kindergarten, and the economics and personal finance course.

## Adult and Community Education Fund

The transfer to the Adult and Community Education (ACE) Fund is \$1.4 million for FY 2025. This remains unchanged from the FY 2024 Approved Budget and represents a decrease of \$0.4 million, or 20.4 percent, from the FY 2024 Revised Budget. Funding supports the local grant match requirements for the Adult English for Speakers of Other Languages (ESOL) program, administrative costs, operating

## School Operating Fund Expenditures

expenses, and employee benefit rate changes. The FY 2024 Revised Budget includes a one-time transfer of \$0.4 million recognized as part of the FY 2023 Final Budget Review to cover the FY 2023 shortfall in the ACE fund.

### **Debt Service**

The FY 2025 Proposed Budget includes \$3.3 million, an increase of \$64,319, or 2.0 percent, over the FY 2024 Approved and Revised Budgets for the lease payment for 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 2014A and 2021D for the School Board central administration building.

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

# Capital Projects Fund

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

School Construction Fund Statement <sup>1</sup>						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2024 Revised <sup>2</sup>	FY 2025 Proposed
<b>BEGINNING BALANCE, July 1</b>	\$ 18,222,849	\$ 66,312,244	\$ 76,642,886	\$ -	\$ 132,060,443	\$ -
<b>RESERVES:</b>						
Reserve For Turf Fields	\$ 1,783,394	\$ 1,587,636	\$ 1,264,926	\$ 1,293,010	\$ 815,971	\$ 844,055
<b>Total Reserve</b>	\$ 1,783,394	\$ 1,587,636	\$ 1,264,926	\$ 1,293,010	\$ 815,971	\$ 844,055
<b>REVENUE:</b>						
General Obligation Bonds	\$ 180,000,000	\$ 180,000,000	\$ 205,000,000	\$ 205,000,000	\$ 205,000,000	\$ 230,000,000
State School Construction Grant	-	-	24,219,184	-	-	-
City of Fairfax	-	3,973,617	1,821,351	-	352,697	-
Miscellaneous Recovered Costs	-	1,000,000	1,000,000	-	8,697,506	-
TJHSST Tuition - Capital Costs	895,968	1,134,478	1,296,250	800,000	800,000	800,000
Miscellaneous Revenue	650,433	1,366,906	7,601,308	306,000	306,000	306,000
Turf Field Revenue	38,400	17,091	25,514	345,000	345,000	345,000
<b>Total Revenue</b>	\$ 181,584,801	\$ 187,492,092	\$ 240,963,607	\$ 206,451,000	\$ 215,501,203	\$ 231,451,000
<b>AUTHORIZED BUT UNISSUED BONDS</b>	\$ -	\$ -	\$ -	\$ -	\$ 213,166,344	\$ -
<b>TRANSFERS IN:</b>						
<b>School Operating Fund:</b>						
Building Maintenance	\$ 10,000,000	\$ 13,000,000	\$ 13,500,000	\$ 6,449,030	\$ 13,500,000	\$ 6,449,030
Classroom Equipment	1,215,360	1,421,113	592,000	1,848,000	1,848,000	1,848,000
Facility Modifications	880,000	600,000	9,593,325	600,000	600,000	600,000
Turf Fields	983,084	983,084	2,400,097	1,650,097	3,650,097	3,650,097
<b>County Capital Projects Funds:</b>						
Joint BOS/SB Infrastructure Sinking Reserve	13,100,000	13,100,000	25,053,312	15,600,000	25,531,192	15,600,000
Miscellaneous County Projects	354,202	215,165	-	-	-	-
Turf Fields	832,660	2,232,062	7,717,969	-	-	-
<b>Total Transfers In</b>	\$ 27,365,306	\$ 31,551,423	\$ 58,856,703	\$ 26,147,127	\$ 45,129,289	\$ 28,147,127
<b>Total Revenue and Transfers</b>	\$ 208,950,107	\$ 219,043,515	\$ 299,820,310	\$ 232,598,127	\$ 473,796,836	\$ 259,598,127
<b>Total Funds Available</b>	\$ 228,956,351	\$ 286,943,395	\$ 377,728,121	\$ 233,891,137	\$ 606,673,250	\$ 260,442,182
<b>EXPENDITURES AND COMMITMENTS:</b>						
Expenditures	\$ 161,056,471	\$ 209,035,583	\$ 244,851,707	\$ 232,570,043	\$ 392,662,851	\$ 259,570,043
Additional Contractual Commitments	-	-	-	-	213,166,344	-
<b>Total Disbursements</b>	\$ 161,056,471	\$ 209,035,583	\$ 244,851,707	\$ 232,570,043	\$ 605,829,194	\$ 259,570,043
<b>ENDING BALANCE, June 30</b>	\$ 67,899,880	\$ 77,907,812	\$ 132,876,414	\$ 1,321,094	\$ 844,055	\$ 872,139
<b>LESS:</b>						
Reserve For Turf Fields	\$ 1,587,636	\$ 1,264,926	\$ 815,971	\$ 1,321,094	\$ 844,055	\$ 872,139
<b>AVAILABLE ENDING BALANCE, June 30</b>	\$ 66,312,244	\$ 76,642,886	\$ 132,060,443	\$ -	\$ -	\$ -

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

<sup>2</sup>As presented to the School Board at the FY 2024 Midyear Budget Review on December 14, 2023.

## School Construction Fund

The School Construction Fund totals \$259.6 million in FY 2025 and represents an increase of \$27.0 million, or 11.6 percent, over the FY 2024 Approved Budget and a decrease of \$346.3 million, or 57.2 percent, from the FY 2024 Revised Budget. All FCPS construction projects are budgeted in the School Construction Fund, including funding for projects in progress as well as 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



## Capital Projects Fund

payments are made to contractors. Sources of funds primarily include bond proceeds, funding for infrastructure replacement and upgrades, School Operating Fund transfers, miscellaneous revenue, and county project transfers.

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

- Implements projects contained in the 2017, 2019, 2021, and 2023 School Bond Referenda
- Manages funding provided for portable classrooms and \$0.6 million for facility modifications transferred from the SOF
- 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 SOF

### Capital Improvement Program

Each year, FCPS' five-year school [Capital Improvement Program \(CIP\)](#) is updated for incorporation into the overall county CIP. FCPS' CIP assesses requirements for new facilities, renewals of existing facilities, infrastructure management, and other facility related needs. The list of capital projects resulting from this assessment provides a clear statement of school facility requirements. The CIP includes new schools, renovations, and additions totaling \$1.2 billion for FY 2025 to FY 2029. In addition, the CIP provides projections over the ten-year period from FY 2025 to FY 2034.

The plan for the first five years, from FY 2025 through FY 2029, outlines detailed student accommodations for specific schools or groups of schools. The plan for the second five years, from FY 2030 through FY 2034, identifies long-term projected needs. The total CIP project cost over ten years, including anticipated prior-year expenses, is estimated to be \$3.0 billion. Actual completion dates for CIP projects depend on cash flow and debt service limitations established by the Fairfax County Board of Supervisors (BOS). The complete CIP is available on the FCPS website.

[Updates and photos of bond projects](#) are also available on the FCPS website. The chart below shows the budget forecast of FCPS' CIP projects.

#### School Bond Referenda (\$ in millions)

Year	Amount
1999	\$297.2
2001	378.0
2003	290.6
2005	246.3
2007	365.2
2009	232.6
2011	252.8
2013	250.0
2015	310.0
2017	315.0
2019	360.0
2021	360.0
2023	435.0
<b>Total</b>	<b>\$4,092.7</b>

#### Five-Year CIP Requirement (\$ in millions)

• Projects with Approved Bonds (funded)	\$533.5
• Projects without Approved Bonds (unfunded)	711.0
<b>Total</b>	<b>\$1,244.5</b>

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

Project Type	10 year CIP		Anticipated					
	Projected Budget	Prior Year Expenses	Projected FY 2025	Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030 - 2034
New and/or Repurposing Construction	\$ 721.4	\$ 3.4	\$ 1.4	\$ 39.8	\$ 38.2	\$ 1.6	-	\$ 637.0
Capacity Enhancement	35.4	21.0	8.4	3.0	3.1	-	-	-
Renovation Programs	2,214.4	404.7	282.2	348.0	177.3	156.0	185.5	660.7
Site Acquisition	23.5	-	-	-	-	-	-	23.5
Other	2.5	2.5	-	-	-	-	-	-
<b>Total Project Cost</b>	<b>\$ 2,997.2</b>	<b>\$ 431.6</b>	<b>\$ 292.0</b>	<b>\$ 390.8</b>	<b>\$ 218.6</b>	<b>\$ 157.6</b>	<b>\$ 185.5</b>	<b>\$ 1,321.2</b>
Funded Project Cost	\$ 1,009.7	\$ 431.6	\$ 292.0	\$ 230.4	\$ 11.1	-	-	\$ 44.7
Unfunded Project Cost	\$ 1,987.5	\$ -	\$ -	\$ 160.4	\$ 207.5	\$ 157.6	\$ 185.5	\$ 1,276.5

The CIP is the basis for determining the timing and size of proposed bond referenda. The primary source of funding for school construction projects is the sale of bonds authorized by Fairfax County voters through referenda. Bonds are sold to meet annual cash flow requirements. Actual bond sales are based on a review of cash needs prior to each sale and the condition of the bond market. As part of the FY 2023 Adopted County Budget Plan, the County included an additional \$25 million

# Capital Projects Fund

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

Renovations Summary	
Construction Projections FY 2025 - FY 2029 (\$ in millions)	
<b>Elementary School Renovations</b>	
Wakefield Forest	\$38.6
Louise Archer	\$46.2
Crossfield	\$44.4
Mosaic	\$53.2
Bonnie Brae	\$51.3
Bren Mar Park	\$62.5
Brookfield	\$65.6
Lees Corner	\$60.6
Armstrong	\$56.9
Willow Springs	\$78.7
Herndon	\$69.4
Dranesville	\$57.5
Cub Run	\$82.6
Union Mill	\$84.1
Centre Ridge	\$84.0
<b>Middle School Renovations</b>	
Franklin	\$128.9
<b>High School Renovations</b>	
Falls Church	\$173.0
Centreville	\$290.7

in general obligation bonds for FCPS, thereby increasing the annual total from \$180 million to \$205 million in FY 2023 and FY 2024, and then an additional \$25 million from \$205 million to \$230 million beginning in FY 2025.

The current bond sale allocation of \$230 million is insufficient to meet the ongoing capital needs of FCPS. When schools are constructed, each building is expected to have a renovation cycle of 20–25 years. However, with the existing capital budget, the current cycle for renovations is approximately 42 years and is expected to grow within the next decade. The extended renovation cycle delays needed capacity enhancements, which has 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 Division faces major capacity challenges because student enrollment does not always align with existing facilities. Consequently, as of June 2023, FCPS is utilizing over 500 trailer classrooms to accommodate current student enrollment. In addition to temporary trailers, the CIP funds interior architectural modifications for facility capacity enhancements. The capacity enhancement requirements in the current CIP total \$35.4 million. In order to address CIP funding constraints, Fairfax County and FCPS formed the Infrastructure Financing Committee (IFC).

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

The Infrastructure Financing Committee (IFC) was created in FY 2013 as a joint initiative between the County BOS and School Board to address CIP funding constraints and collaboratively identify opportunities for the County and FCPS to achieve their capital improvement requirements. The primary constraint of expanding debt financing is that the County ratio of debt expenditures to General Fund disbursements should be less than 10.0 percent. In FY 2024 the ratio is 7.01 percent. The IFC issued its final report in February 2014 which recommended the creation of a School’s Capital Sinking Fund with a transfer of \$13.1 million from the County to the School Construction Fund to finance infrastructure replacement and upgrades. From FY 2016 to FY 2022, the County provided an annual transfer of \$13.1 million to the School Construction Fund for capital replacement and upgrade requirements, freeing general obligation bond funding for large replacements or new capacity requirements.

In February 2020, the BOS and the School Board established a joint CIP working group to collaboratively share information, prioritize, and plan capital bond projects. In December 2021, the BOS approved the recommendations of the new Joint BOS/SB CIP Committee. These recommendations, when fully implemented, will provide significant funding for both the County and FCPS capital programs in the future. Recommendations include increasing the annual bond sales gradually from \$300 million to \$400 million, increasing the General Obligation Bond for FCPS from \$180 million to \$205 million in FY 2023 and FY 2024. Beginning in FY 2025, the General Obligation Bond will be increasing another \$25 million from \$205 million to \$230 million. Recommendations also include increasing the General Fund transfer to the School Construction fund from \$13.1 million to \$15.6 million beginning in FY 2023, and increasing the year-end allocations to the Joint BOS/SB Infrastructure Sinking Fund to 30 percent and include FCPS in the distribution of funds. As part of the County’s FY 2023 Carryover Review, FCPS received an additional \$9.9 million for the Joint BOS/SB Infrastructure Sinking Reserve to address infrastructure replacement and upgrades.

### Synthetic Turf Field Task Force

The Synthetic Turf Field Task Force, a joint County and FCPS initiative, developed recommendations in FY 2013 to fund the construction, maintenance, and replacement of synthetic turf fields. To promote equity among schools, the task force recommended additional funding from both FCPS and the County to support the construction of athletic fields in less affluent areas where booster club contributions may be insufficient.

As reported by the Task Force, life expectancy of synthetic turf fields is no more than 10 years. However, the Task Force is challenged to identify an ongoing funding source for the scheduled replacement of synthetic turf fields. Currently, turf fields are reaching the end of their replacement cycle. Efforts are made from various funding sources, such as School Operating Fund transfers and athletic booster club contributions, to ensure that synthetic turf fields be replaced within their scheduled replacement cycle. Beginning in FY 2023, FCPS increased the recurring transfer from the School Operating Fund to \$1.7 million to support turf field replacement and maintenance to include one-half of the annual costs associated with the maintenance of the remaining 44 FCPS turf fields that were transferred to the Fairfax County Park Authority (FCPA) in FY 2021. In FY 2024, FCPS included a one-time transfer of \$2.0 million that will become recurring in FY 2025 for turf replacement to ensure sufficient funding to replace synthetic turf fields that reach the end of their life expectancy. The additional \$2.0 million will increase the recurring transfer for turf replacement from \$1.0 million to \$3.0 million.

### Major New Projects for FY 2025

Renovation projects upgrade existing school facilities and extend their usable life by 20 to 30 years. Facilities are modernized by replacing outdated 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 2025.

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

# Capital Projects Fund

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

FY 2025 Major Projects (\$ in millions)		
<b>New Construction</b>	Dunn Loring ES	\$1.4
<b>Renovation</b>	Herndon ES	32.9
	Brookfield ES	31.1
	Bren Mar Park ES	29.7
	Lees Corner ES	28.7
	Dranesville ES	27.2
	Armstrong ES	26.9
	Mosaic ES	26.3
	Falls Church HS	25.0
	Bonnie Brae ES	24.8
	Crossfield ES	16.8
	Centreville HS	9.8
	Willow Springs ES	1.4
	Louise Archer ES	0.9
	Wakefield Forest ES	0.7
<b>Capacity Enhancement</b>	Justice HS Addition	5.4
	Modular Relocations	3.0
<b>Infrastructure Management</b>	Americans With Disabilities Act (ADA)	1.3
	Asphalt Paving	0.8
	Athletic Infrastructure	1.3
	HVAC Replacement	3.6
	Roof Replacement	6.1
	Technology Upgrade	2.0
	Security Enhancement	0.6
<b>Equipment</b>	New, Renovations, and Additions	1.8
<b>Building Maintenance</b>	Building Improvements	6.4
<b>Other</b>	Turf Field Replacement	3.3
	Turf Field Maintenance	0.7
	Facility Modifications	0.6
<b>Total</b>		<b>\$320.5</b>

## Impact on Operating Budget

FCPS' capital projects program has a direct impact on the operating budget, particularly with the opening of new facilities. The cost of operating new or expanded facilities is included in the fiscal year that the facility becomes operational. Capital projects can also affect future operating budgets due to an increase or decrease in maintenance costs or capacity for new programs and service enhancements. For example, a new school 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, HVAC and electrical system repair or replacement projects have the potential to reduce operating expenditures by reducing costly maintenance and staff time spent addressing critical system repairs.

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

The School Operating Fund transfers one-third of classroom equipment funding to the School Construction Fund for new and renovated schools. 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 2025, \$1.8 million is needed for one-third of the cost of school equipment and furnishings due to the timing of when projects are expected to be completed.

Cost of Opening a New School* Impact on School Operating Fund						
Types of Impacts	Elementary School		Middle School		High School	
	Positions	Cost	Positions	Cost	Positions	Cost
<b>Personnel</b>						
Principal	1.0	\$258,870	1.0	\$253,795	1.0	\$277,749
Assistant Principal	1.0	204,984	2.0	416,118	4.0	837,529
Director of Student Services			1.0	211,496	1.0	217,842
School Counselor	1.0	128,440	2.0	256,881	6.0	817,574
Assessment Coach					1.0	164,348
Student Activities Director					1.0	225,531
After-School Specialist			1.0	139,867		
Certified Athletic Trainer					1.0	133,751
Librarian	1.0	161,124	1.0	161,124	2.0	322,248
Advanced Academics Resource Teacher	1.0	153,363	0.5	76,681		
Reading Teacher	1.0	153,363	1.0	153,363	1.0	153,363
Systems of Support Teacher					1.0	153,363
Other Teachers			0.5	76,681	1.5	230,044
College and Career Specialist					1.0	110,573
Safety and Security Specialist					1.0	112,678
Safety and Security Assistant			1.0	72,533	3.0	217,599
SBTS	1.0	169,889	1.0	169,889	1.0	169,889
TSSpec	0.5	88,524	1.0	177,048	1.5	265,572
Instructional Assistant	1.0	53,980				
Office Personnel	3.0	218,214	4.5	327,320	8.5	618,272
Operating Engineer			1.0	130,574	1.0	130,574
Custodian	3.5	276,877	5.5	435,093	14.5	1,147,064
<b>Subtotal Personnel</b>	<b>15.0</b>	<b>\$1,867,629</b>	<b>24.0</b>	<b>\$3,058,463</b>	<b>52.0</b>	<b>\$6,305,561</b>
<b>Operating Expenses</b>						
Textbooks Start-Up		\$110,753		\$226,579		\$553,097
Library Start-Up		295,800		332,400		916,512
Supplies Start-Up		57,367		89,695		188,139
Staff Development		166,579		189,602		395,262
Part-Time Office, Per Diem		12,335		24,102		29,792
Utilities						
Electricity and Gas		132,358		290,491		610,950
Water and Sewer		12,554		19,117		51,803
Refuse Collection		6,181		15,790		43,580
Telephones		16,818		25,174		47,260
<b>Subtotal Operating Expenses</b>		<b>\$810,744</b>		<b>\$1,212,950</b>		<b>\$2,836,395</b>
<b>Equipment Start-Up</b>		<b>\$450,000</b>		<b>\$733,333</b>		<b>\$1,468,333</b>
<b>Total</b>	<b>15.0</b>	<b>\$3,128,373</b>	<b>24.0</b>	<b>\$5,004,746</b>	<b>52.0</b>	<b>\$10,610,290</b>

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

## Accounting Basis

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

# Capital Projects Fund

School Construction Fund (\$ in millions)							
	FY 2024 Approved	FY 2024 Revised	FY 2025 Proposed	Change Approved to Proposed		Change Revised to Proposed	
				Amount	Percent	Amount	Percent
<b>Budget</b>	\$ 232.6	\$ 605.8	\$ 259.6	\$ 27.0	11.6%	\$ (346.3)	-57.2%
<b>Positions</b>	95.3	95.3	95.3	-	0.0%	-	0.0%

## Explanation of Significant Fund and Position Changes

The FY 2025 School Construction Fund totals \$259.6 million, an increase of \$27.0 million, or 11.6 percent, over the FY 2024 Approved Budget and a decrease of \$346.3 million, or 57.2 percent, from the FY 2024 Revised Budget. The FY 2025 budget includes 95.3 positions in the School Construction Fund, which remains unchanged from the FY 2024 Approved and Revised Budgets.

For FY 2025, the total funds available are \$260.4 million. This is a net increase of \$26.6 million, or 11.4 percent, over the FY 2024 Approved Budget and a decrease of \$346.2 million, or 57.1 percent, from the FY 2024 Revised Budget. The reserve for turf replacement decreased by \$0.4 million, or 34.7 percent, from the FY 2024 Approved Budget, and increased by \$28,084, or 3.4 percent, over the FY 2024 Revised Budget. The reserve for turf replacement includes contributions from athletic booster clubs, as well as the School Operating Fund transfer to support the replacement of turf fields.

Total revenue for the School Construction Fund in the FY 2025 Proposed Budget is \$231.5 million. This is an increase of \$25.0 million, or 12.1 percent, over the FY 2024 Approved Budget and a net increase of \$15.9 million, or 7.4 percent, over the FY 2024 Revised Budget due to one-time funding in FY 2024. The increase over the FY 2024 Approved Budget is due to a \$25.0 million increase in the County's general obligation bonds for FCPS. The FY 2024 Revised Budget also included one-time funding of \$0.4 million from the City of Fairfax for turf field replacement and construction of a new concession stand at Fairfax High School, and \$8.7 million in miscellaneous recovered costs related to insurance funds received for the Woodson Complex rebuild.

Total transfers of \$28.1 million are included in the FY 2025 Proposed Budget. This is an increase of \$2.0 million, or 7.6 percent, over the FY 2024 Approved Budget, and is a decrease of \$17.0 million, or 37.6 percent, from the FY 2024 Revised Budget due to one-time funding in FY 2024. The increase over the FY 2024 Approved Budget is due to a \$2.0 million increase for turf replacement. The FY 2024 Revised Budget also included one-time transfers from the School Operating Fund of \$7.1 million to address the backlog of major infrastructure maintenance and a one-time transfer of \$9.9 million from the County's FY 2023 Carryover Review for the Joint BOS/SB Infrastructure Sinking Reserve to address infrastructure replacement and upgrades.

Total disbursements for this fund are \$259.6 million in the FY 2025 Proposed Budget. This is an increase of \$27.0 million, or 11.6 percent, over the FY 2024 Approved Budget and a net decrease of \$346.3 million, or 57.2 percent, from the FY 2024 Revised Budget. The increase over the FY 2024 Approved Budget is due to an increase for turf replacement and the County's general obligation bonds for FCPS. The FY 2025 Proposed Budget includes the recurring cost of changes to the School-Based Administrator and Schedule C salary scales approved in the FY 2023 Final

Budget Review, the full-year impact of the 2.0 percent compensation adjustment for all employees effective January 1, 2024 based on the General Assembly's adopted budget, a 6.0 percent compensation adjustment for all employees, rate changes for retirement and health, and an adjustment for employee turnover. The FY 2024 Revised Budget includes appropriation authority for multiyear projects in progress. Annual appropriations are made to cover the total value of multiyear contracts regardless of the year in which actual payments are made to contractors. The FY 2024 Revised Budget also includes one-time funding of \$9.9 million from the County's FY 2023 Carryover Review, \$0.4 million from the City of Fairfax for turf field replacement and construction of a new concession stand at Fairfax High School, \$8.7 million in miscellaneous recovered costs related to insurance funds received for the Woodson Complex rebuild, and \$7.1 million in additional funding for building maintenance. The FY 2025 budget includes 95.3 positions in the School Construction Fund which remains unchanged from the FY 2024 Approved and Revised Budgets.

# Capital Projects Fund

## Consolidated County and Schools Debt Service Fund

The Consolidated County and Schools Debt Service Fund accounts for the general obligation bond debt service of the County as well as general obligation bond debt service for FCPS. In FY 2006, the county and schools' debt service funds were consolidated into a single fund which eliminated the reporting requirements of the School Board's Debt Service Fund.

Schools' principal	\$142,617,200
Schools' interest	<u>59,773,103</u>
Total	\$202,390,303

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 relatively low market interest rates, reflecting the excellent financial condition of Fairfax County. The County holds a Aaa rating from Moody's Investor Service, awarded since 1975; a AAA rating from Standard and Poor's Global Ratings, awarded since 1978; and a AAA rating from Fitch Ratings, awarded since 1997. As of January 2023, Fairfax County is one of only 11 states, 47 counties, and 36 cities to hold a triple-A rating from all three services. Maintaining the highest rating from these rating agencies has resulted in significant flexibility for the County in managing financial resources and generating cumulative savings of \$1,025.7 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 following chart shows the outstanding principal and interest owed by the County on bond series sold to the public.

Bond Amortization Schedule <sup>1</sup>								
Bond	Original Par Issue Amount	Principal Outstanding as of 6/30/2023	Interest Outstanding as of 6/30/2023	Principal Due FY 2024	Interest Due FY 2024	Total Payment Due FY 2024	Principal Outstanding as of 6/30/2024	Interest Outstanding as of 6/30/2024
<b>Schools, G.O. Bonds</b>								
2009E New Money	\$ 138,500,000	\$ 64,633,100	\$ 11,539,317	\$ 9,233,300	\$ 3,010,056	\$ 12,243,356	\$ 55,399,800	\$ 8,529,261
2012B Refunding	117,590,900	14,742,500	737,125	14,742,500	737,125	15,479,625	-	-
2013B Refunding	73,610,700	19,525,100	1,021,826	1,518,100	570,572	2,088,672	18,007,000	451,254
2014A New Money <sup>2</sup>	140,903,800	21,135,600	1,444,266	7,045,200	739,746	7,784,946	14,090,400	704,520
2014A Refunding <sup>2</sup>	33,410,600	1,572,300	39,307	1,572,300	39,308	1,611,608	-	-
2014B Refunding	131,790,600	64,385,800	4,422,060	20,725,200	2,568,640	23,293,840	43,660,600	1,853,420
2015A New Money	141,302,900	42,390,000	5,369,400	7,065,000	1,660,275	8,725,275	35,325,000	3,709,125
2015B Refunding	39,081,200	39,081,200	4,466,630	4,735,700	1,608,379	6,344,079	34,345,500	2,858,251
2015C Refunding	90,437,700	9,906,500	745,483	3,278,200	413,370	3,691,570	6,628,300	332,113
2016A New Money <sup>3</sup>	134,727,800	47,150,000	6,238,369	6,740,000	1,666,988	8,406,988	40,410,000	4,571,381
2016A Refunding <sup>3</sup>	81,134,300	69,118,300	12,780,218	-	2,721,093	2,721,093	69,118,300	10,059,125
2017A New Money	136,980,000	95,880,000	28,521,450	6,850,000	4,143,450	10,993,450	89,030,000	24,378,000
2018A New Money	135,159,500	101,359,500	33,110,710	6,760,000	4,459,680	11,219,680	94,599,500	28,651,030
2019A New Money and Refunding	156,200,000	124,960,000	49,007,750	7,810,000	5,701,300	13,511,300	117,150,000	43,306,450
2019B Refunding	27,783,900	27,201,600	7,268,696	201,300	944,783	1,146,083	27,000,300	6,323,913
2020A New Money <sup>4</sup>	143,861,000	122,645,000	51,383,700	7,215,000	5,663,300	12,878,300	115,430,000	45,720,400
2020A Refunding <sup>4</sup>	64,832,500	50,982,600	11,249,383	5,953,700	2,195,892	8,149,592	45,028,900	9,053,491
2020B Refunding	171,789,200	165,533,000	18,781,075	3,142,700	2,218,876	5,361,576	162,390,300	16,562,199
2021A New Money	157,340,000	142,470,000	33,559,600	7,915,000	4,274,100	12,189,100	134,555,000	29,285,500
2022A New Money	163,590,000	155,410,000	41,305,400	8,180,000	4,907,800	13,087,800	147,230,000	36,397,600
2023A New Money				9,499,000	8,761,500	18,260,500		
<b>Schools, G.O Bond Total</b>		<b>\$ 1,380,082,100</b>	<b>\$ 322,991,764</b>	<b>\$ 140,182,200</b>	<b>\$ 59,006,232</b>	<b>\$ 199,188,432</b>	<b>\$ 1,249,398,900</b>	<b>\$ 272,747,033</b>
<b>Schools Revenue Bonds</b>								
EDA 2014A Refdgd - Sch Adm. Bldg <sup>5</sup>	\$ 44,000,000	\$ 4,005,000	\$ 202,625	\$ 1,955,000	\$ 151,375	\$ 2,106,375	\$ 2,050,000	\$ 51,250
EDA 2021D Refdgd - Sch Admi. Bldg <sup>5</sup>	31,030,000	30,560,000	4,283,096	480,000	615,496	1,095,496	30,080,000	3,667,600
<b>Schools Revenue Bond Total</b>		<b>\$ 34,565,000</b>	<b>\$ 4,485,721</b>	<b>\$ 2,435,000</b>	<b>\$ 766,871</b>	<b>\$ 3,201,871</b>	<b>\$ 32,130,000</b>	<b>\$ 3,718,850</b>
<b>Total Schools Debt Service</b>		<b>\$ 1,414,647,100</b>	<b>\$ 327,477,485</b>	<b>\$ 142,617,200</b>	<b>\$ 59,773,103</b>	<b>\$ 202,390,303</b>	<b>\$ 1,281,528,900</b>	<b>\$ 276,465,883</b>

<sup>1</sup> Chart Source: FY 2024 County Adopted Budget, Volume 2: Capital Construction and Other Operating Funds.

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

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

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

<sup>5</sup> Principal and interest will be paid from a transfer in from Fund S10000, Public School Operating, in connection with a capital lease. In addition, the EDA Series 2021C Refunding County Facilities Project for the South County High School was paid off in FY 2023.



## Debt Level and Future Impact

In Virginia, school boards do not have taxing authority and are fiscally dependent on their 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 BOS policy on the County's debt management establishes guidelines to maintain its excellent bond ratings. The first guideline states that net debt as a percentage of estimated market value should always remain less than 3.0 percent. The chart below shows that the County's FY 2024 percentage of 0.99 percent is well within that guideline.

Net Debt as a Percentage of Market Value of Taxable Property (\$ in billions)			
Fiscal Year	Net Bonded Indebtedness <sup>1</sup>	Estimated Market Value <sup>2</sup>	Percentage
2020	\$2.9	\$271.8	1.06%
2021	\$2.9	\$281.0	1.04%
2022	\$3.0	\$289.4	1.02%
2023 (Est.)	\$3.1	\$313.1	1.00%
2024 (Est.)	\$3.3	\$332.0	0.99%

<sup>1</sup> The amount includes outstanding General Obligation Bonds and other tax supported debt obligations. Source: FY 2020 to FY 2022 Annual Comprehensive Financial Report and Fairfax County Department of Tax Administration; FY 2023 and FY 2024 Fairfax County Department of Management and Budget and Department of Tax Administration.

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

A second guideline established by the County is to maintain a ratio of debt service requirements to Combined General Fund disbursements of less than 10.0 percent. As seen in the chart below, Fairfax County's percentage of 7.01 for FY 2024 is within the guideline.

Debt Service Requirements as a Percentage of Combined General Fund Disbursements (\$ in millions)			
Fiscal Year	Debt Service Requirements <sup>1</sup>	General Fund Disbursements <sup>2</sup>	Percentage
2020	\$334.3	\$4,449.9	7.51%
2021	\$325.4	\$4,545.9	7.16%
2022	\$331.0	\$4,750.3	6.97%
2023 (Est.)	\$360.5	\$5,297.5	6.80%
2024 (Est.)	\$358.2	\$5,107.6	7.01%

<sup>1</sup> The amount includes total principal and interest payments on the County's outstanding tax supported debt obligations, including General Obligation Bonds, Economic Development Authority bonds, and other tax supported debt obligations budgeted in other funds. Sources: FY 2020 to FY 2022 Annual Comprehensive Financial Report; FY 2023 and FY 2024 Fairfax County Department of Management and Budget. The FY 2021 actual debt service figure trended lower compared to the prior year due primarily to the one-time debt services savings structure as part of the Series 2020B General Obligation Refunding Bonds.

<sup>2</sup> Sources: FY 2020 to FY 2022 Annual Comprehensive Financial Report; FY 2023 and FY 2024 estimate per Fairfax County Department of Management and Budget.

The BOS controls the degree to which FCPS can implement its Capital Improvement Program each year. Annually, the BOS reviews cash requirements for capital project financing to determine the capacity to incur additional debt. As part of the FY 2023 Adopted County Budget Plan, the County included an additional \$25 million in general obligation bonds for FCPS, thereby increasing the annual total for FY 2023 and FY 2024 from \$180 million to \$205 million, and the annual total beginning in FY 2025 from \$205 million to \$230 million. Additional information about the [FY 2024 Adopted County Budget Plan](#) can be found on the Fairfax County website.

# Special Revenue Funds

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

Food and Nutrition Services Fund Statement <sup>1</sup>						
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2024	FY 2025
	Actual	Actual	Actual	Approved	Revised <sup>2</sup>	Proposed
<b>BEGINNING BALANCE, July 1<sup>3</sup></b>	\$ 6,569,746	\$ 6,227,389	\$ 48,647,696	\$ 46,807,301	\$ 54,681,084	\$ 50,859,276
<b>REVENUE:</b>						
State Aid	\$ 894,380	\$ 1,418,934	\$ 2,777,626	\$ 1,579,843	\$ 1,579,843	\$ 3,009,687
Federal Aid	53,685,113	120,735,499	61,386,098	45,638,936	45,638,936	58,178,668
Food Sales	1,327,645	3,856,626	31,966,658	41,572,190	41,572,190	36,706,438
Other Revenue	1,360,727	21,420	789,521	44,925	116,023	30,211
<b>Total Revenue</b>	\$ 57,267,865	\$ 126,032,478	\$ 96,919,902	\$ 88,835,894	\$ 88,906,992	\$ 97,925,004
<b>TRANSFERS IN:</b>						
School Operating Fund	\$ 9,648,031	\$ 1,800,000	\$ 1,800,000	\$ -	\$ -	\$ -
<b>Total Transfers In</b>	\$ 9,648,031	\$ 1,800,000	\$ 1,800,000	\$ -	\$ -	\$ -
<b>Total Revenue and Transfers</b>	\$ 66,915,896	\$ 127,832,478	\$ 98,719,902	\$ 88,835,894	\$ 88,906,992	\$ 97,925,004
<b>Total Funds Available</b>	\$ 73,485,642	\$ 134,059,867	\$ 147,367,598	\$ 135,643,195	\$ 143,588,076	\$ 148,784,280
<b>EXPENDITURES:</b>						
Expenditures	\$ 67,194,263	\$ 86,070,355	\$ 91,869,941	\$ 88,835,894	\$ 92,728,800	\$ 97,925,004
Food and Nutrition Services General Reserve	-	-	-	46,807,301	50,859,276	50,859,276
<b>Total Disbursements</b>	\$ 67,194,263	\$ 86,070,355	\$ 91,869,941	\$ 135,643,195	\$ 143,588,076	\$ 148,784,280
Change in Inventory	\$ 63,990	\$ (658,184)	\$ 816,573	\$ -	\$ -	\$ -
<b>ENDING BALANCE, June 30</b>	\$ 6,227,389	\$ 48,647,696	\$ 54,681,084	\$ -	\$ -	\$ -

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

<sup>2</sup>As presented to the School Board at the FY 2024 Midyear Budget Review on December 14, 2023.

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

*The Food and Nutrition Services (FNS) Fund is a financially self-supporting, nationally recognized child nutrition program.*

*FNS offers fresh salad bars consisting of local produce in all schools.*

## Food and Nutrition Services Fund

The Food and Nutrition Services (FNS) Fund is financially self-supporting and totals \$148.8 million in FY 2025. FNS is a nationally recognized child nutrition program supporting students' readiness to learn by providing a variety of healthy food choices each school day. FNS provides breakfasts, lunches, snacks, and suppers that accommodate various dietary needs and meet students' daily nutritional needs for meals consumed at school as established by the U.S. Department of Agriculture (USDA). FNS is committed to serving every FCPS student by offering multiple programs to support student nutrition and academic achievement as well as an overall lifetime of healthy eating.

The Office of Food and Nutrition Services is an active community resource for healthy meals and evidence-based nutrition information and has implemented the following initiatives:

- Offers breakfast and lunch to all schools and centers, serving an expected 18 million meals and snacks to students and families in FY 2024
- Offers fresh salad bars in all schools consisting of local produce
- Participates in the USDA Community Eligibility Provision (CEP), which provides no-cost breakfast and lunch to all students at 45 eligible schools
- Sponsors the USDA Fresh Fruit and Vegetable Program at VDOE-selected elementary schools, providing students with locally sourced fresh fruit or vegetable afternoon snacks
- Participates in the USDA Summer Food Service Program, which offers all children 18 years of age and under nutritious, no-cost breakfast and lunch at eligible sites when school is not in session

## Special Revenue Funds

- Participates in the USDA Child and Adult Care Food Program, offering no-cost suppers to after-school programs in eligible areas
- Publishes monthly menus on Nutrislice, providing access to manufacturer labels, nutrient content, and allergen information
- Provides snacks to the School-Age Child Care (SACC) programs
- Provides breakfast, lunch, and snacks to the PreK and Early Head Start program
- Provides vending services to schools, centers, and school administration offices
- Serves as advisors for dietetic internships for various universities and distance learning programs supporting future school food professionals
- Partners with the school and community Partnership for a Healthier Fairfax to focus on wellness initiatives

### Central Distribution

The food services distribution center is in the Woodson Support Center. The staff includes a supervisor, a foreman, and delivery drivers. Approximately 60 percent of all purchases and USDA commodities are delivered to the center and distributed by FNS warehouse staff to school kitchens. The center has storage facilities for dry, refrigerated, and frozen foods. To reduce food costs, procurement methods are continually analyzed, and purchases are made by the truckload for high volume items. Operational and handling costs are minimized by leveraging high volume purchasing and warehouse efficiency.

### Revenue

The two major sources of revenue for this fund are food sales and federal revenue. Federal aid is based on cash reimbursements and USDA food 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 \$0.48 for paying students, \$3.93 for students eligible for reduced-price meals, and \$4.33 for students eligible for free meals. In addition, FCPS receives \$0.365 per reimbursable meal served through the USDA food commodities. Students eligible for reduced-price meals (\$0.30 for breakfast and \$0.40 for lunch) receive meals at no cost subsidized by the FNS Fund.

### Prices

FCPS' breakfast and lunch prices will remain unchanged in FY 2025. The fund has absorbed major increases in the cost of food and employee compensation while continuing to offer breakfast and lunch 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 2023-2024				
	Breakfast Prices		Lunch Prices	
	All Students	Elementary	Middle/High	
Alexandria City	\$2.00	\$3.05	\$3.25	
Arlington County	\$2.00	\$3.25	\$3.50	
<b>Fairfax County</b>	<b>\$1.75</b>	<b>\$3.25</b>	<b>\$3.50</b>	
Falls Church City	\$2.50	\$3.50	\$4.25	
Loudoun County	\$2.10	\$3.05	\$3.15	
Manassas City*	\$0.00	\$0.00	\$0.00	
Manassas Park City*	\$0.00	\$0.00	\$0.00	
Prince William County	\$1.60	\$2.60	\$2.75/\$2.85	

\*Manassas City and Manassas Park City are Community Eligibility Provision (CEP) schools and provide breakfast and lunches at no cost.

Source: 2024 Washington Area Boards of Education (WABE) Guide

*Food and Nutrition Services participates in the USDA Summer Food Service Program, which offers all children 18 years of age and under nutritious, no-cost breakfast and lunch at eligible sites when school is not in session.*

FY 2025 Proposed Meal Prices		
	FY 2024	FY 2025
<b>Breakfast</b>		
Students	\$1.75	\$1.75
Reduced-Price	FREE	FREE
Adults	\$2.75	\$2.75
<b>Lunch</b>		
Elementary	\$3.25	\$3.25
Middle & High	\$3.50	\$3.50
Reduced-Price	FREE	FREE
Adults	\$4.75	\$4.75

FCPS Lunch Price History <sup>1</sup> FY 2016 - FY 2025		
Fiscal Year	Student Lunch	
	ES	MS/HS
2025	\$ 3.25	\$ 3.50
2024	\$ 3.25	\$ 3.50
2023	\$ 3.25	\$ 3.50
2022 <sup>2</sup>	\$ 3.25	\$ 3.50
2021 <sup>3</sup>	\$ 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

<sup>1</sup>These prices are based on the normal costs of the meals charged to students who do not qualify for free and reduced meals.

<sup>2</sup>USDA extended flexibility to allow free meals in FY 2022.

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

# Special Revenue Funds

## Accounting Basis

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

Food and Nutrition Services Fund (\$ in millions)							
	FY 2024 Approved	FY 2024 Revised	FY 2025 Proposed	Change Approved to Proposed		Change Revised to Proposed	
				Amount	Percent	Amount	Percent
<b>Budget</b>	\$ 135.6	\$ 143.6	\$ 148.8	\$ 13.1	9.7%	\$ 5.2	3.6%
<b>Positions</b>	56.5	56.5	57.5	1.0	1.8%	1.0	1.8%

## Explanation of Significant Fund and Position Changes

The FY 2025 Proposed Budget for the Food and Nutrition Services Fund totals \$148.8 million and includes 57.5 positions. This is an increase of \$13.1 million, or 9.7 percent, over the FY 2024 Approved Budget, and an increase of \$5.2 million, or 3.6 percent, over the FY 2024 Revised Budget.

Revenue for this fund totals \$97.9 million. This represents a net increase of \$9.1 million, or 10.2 percent, over the FY 2024 Approved Budget primarily due to projected increases in federal aid of \$12.5 million and state aid of \$1.4 million, offset by a decrease of \$4.9 million in food sales which reflects a continued return to normal meal service post-pandemic. In addition, the revenue budget represents an increase of \$9.0 million, or 10.1 percent, over the FY 2024 Revised Budget primarily due to increases in federal and state aid offset by a decrease in food sales and other revenue.

In FY 2025, total disbursements, including all operational and administrative costs for this fund, total \$148.8 million. This represents a net increase of \$13.1 million, or 9.7 percent, over the FY 2024 Approved Budget and an increase of \$5.2 million, or 3.6 percent, over the FY 2024 Revised Budget. The FY 2025 Proposed Budget includes the recurring cost of changes to the School-Based Administrator and Schedule C salary scales approved in the FY 2023 Final Budget Review, the full-year impact of the 2.0 percent compensation adjustment for all employees effective January 1, 2024 based on the General Assembly's adopted budget, a 6.0 percent compensation adjustment for all employees, rate changes for retirement and health, and an adjustment for employee turnover. The increase over the FY 2024 Approved and Revised Budgets is due primarily to an increase in the general reserve, as well as increases related to compensation, equipment purchases, food products, and supplies. The FY 2025 Proposed Budget includes a total of 57.5 positions which is an increase of a 1.0 employment specialist position to support the hiring process for the Food and Nutrition Services program.

Adult and Community Education Fund Statement <sup>1</sup>						
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2024	FY 2025
	Actual	Actual	Actual	Approved	Revised <sup>2</sup>	Proposed
<b>BEGINNING BALANCE, July 1</b>	\$ (224,117)	\$ (557,874)	\$ (387,328)	\$ -	\$ (351,406)	\$ -
<b>REVENUE:</b>						
State Aid	\$ 1,221,984	\$ 986,215	\$ 1,119,471	\$ 1,125,163	\$ 1,144,465	\$ 1,144,465
Federal Aid	1,965,652	2,597,654	2,333,367	2,431,421	2,227,980	2,253,526
Tuition	2,375,949	2,927,992	3,150,991	4,464,275	4,464,275	4,624,912
Industry, Foundation, Other	13,300	9,932	77,967	13,210	13,210	147,217
<b>Total Revenue</b>	\$ 5,576,884	\$ 6,521,792	\$ 6,681,796	\$ 8,034,068	\$ 7,849,931	\$ 8,170,121
<b>TRANSFERS IN:</b>						
School Operating Fund	\$ 1,201,537	\$ 1,535,709	\$ 1,392,762	\$ 1,396,250	\$ 1,754,081	\$ 1,396,250
<b>Total Transfers In</b>	\$ 1,201,537	\$ 1,535,709	\$ 1,392,762	\$ 1,396,250	\$ 1,754,081	\$ 1,396,250
<b>Total Revenue and Transfers</b>	\$ 6,778,421	\$ 8,057,501	\$ 8,074,558	\$ 9,430,318	\$ 9,604,012	\$ 9,566,371
<b>Total Funds Available</b>	\$ 6,554,305	\$ 7,499,627	\$ 7,687,230	\$ 9,430,318	\$ 9,252,607	\$ 9,566,371
<b>EXPENDITURES</b>	\$ 7,112,179	\$ 7,886,955	\$ 8,038,635	\$ 9,430,318	\$ 9,252,607	\$ 9,566,371
<b>ENDING BALANCE, June 30</b>	\$ (557,874)	\$ (387,328)	\$ (351,406)	\$ -	\$ -	\$ -
<b>Less:</b>						
Outstanding Encumbered Obligations	\$ 43,903	\$ 49,611	\$ 42,019	\$ -	\$ -	\$ -
<b>AVAILABLE ENDING BALANCE</b>	\$ (601,778)	\$ (436,939)	\$ (393,424)	\$ -	\$ -	\$ -

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

<sup>2</sup>As presented to the School Board at the FY 2024 Midyear Budget Review on December 14, 2023.

## Adult and Community Education Fund

Adult and Community Education (ACE) offers lifelong literacy programs and educational opportunities in Fairfax County. ACE offers approximately 4,000 courses with 20,000 enrollments annually. The core ACE mission is to provide lifelong learning and educational opportunities to the community and to maintain an operationally efficient adult education program that meets state and local requirements and aligns with the Division's mission for lifelong learning and career development.

ACE offers a combination of face-to-face and virtual education courses with an emphasis on Adult English for Speakers of Other Languages (ESOL) instruction, workforce and career development, apprenticeships, business and computer certifications, health and medical career certifications, and workplace training. ACE also offers the Driver Education high school program, including Behind-the-Wheel training, and other K-12 enrichment programs. In addition, ACE collaborates with regional organizations that promote workforce development and with the Fairfax County government to offer vital, popular, and targeted enrichment classes such as world languages, culinary arts, personal improvement, and lifelong learning. Face-to-face classes are held in key FCPS anchor sites throughout the County, and virtual classes are held on Zoom or other online meeting platforms.

In FY 2025, ACE will continue to expand in-person learning opportunities and the array of virtual courses. All ACE programs have projected revenue targets. In response to the impact of rising inflation on instructional supplies and employee benefits, ACE works to offset cost increases with revenue growth while offering affordable learning opportunities to the community.

# Special Revenue Funds

## Accounting Basis

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

Adult and Community Education Fund (\$ in millions)								
	FY 2024		FY 2025	Change Approved to Proposed		Change Revised to Proposed		
	Approved	Revised	Proposed	Amount	Percent	Amount	Percent	
<b>Budget</b>	\$ 9.4	\$ 9.3	\$ 9.6	\$ 0.1	1.4%	\$ 0.3	3.4%	
<b>Positions</b>	33.4	33.4	33.4	-	0.0%	-	0.0%	

## Explanation of Significant Fund and Position Changes

The FY 2025 Proposed Budget for the ACE Fund totals \$9.6 million and includes 33.4 positions. This is an increase of \$0.1 million, or 1.4 percent, over the FY 2024 Approved Budget, and an increase of \$0.3 million, or 3.4 percent, over the FY 2024 Revised Budget. A transfer from the School Operating Fund (SOF) supports the Adult ESOL Program and is used to better align funding with local grant match requirements and supports other programming for adults, the Behind-the-Wheel driver training program, and K-12 enrichment programs.

Revenue and transfers for the ACE fund total \$9.6 million. This represents an increase of \$0.1 million, or 1.4 percent, over the FY 2024 Approved Budget and a decrease of \$37,641, or 0.4 percent, from the FY 2024 Revised Budget. The increase over the FY 2024 Approved Budget is due primarily to an increase of \$0.2 million in tuition to reflect rate increases adjusted for course demand and \$0.1 million in interest revenue offset by a decrease of \$0.2 million in federal aid. The FY 2024 Revised Budget includes a one-time transfer of \$0.4 million to support the program and \$25,546 in federal aid.

The FY 2025 ACE fund expenditures total \$9.6 million and reflect a \$0.1 million, or 1.4 percent, increase over the FY 2024 Approved Budget and a \$0.3 million, or 3.4 percent, increase over the FY 2024 Revised Budget. The FY 2025 Proposed Budget includes the recurring cost of changes to the School-Based Administrator and Schedule C salary scales approved in the FY 2023 Final Budget Review, the full-year impact of the 2.0 percent compensation supplement for all employees effective January 1, 2024 based on the General Assembly’s adopted budget, a 6.0 percent compensation adjustment for all employees, rate changes for retirement and health, and an adjustment for employee turnover. The FY 2024 Revised Budget includes additional funding related to a one-time transfer of \$0.4 million as part of the FY 2023 Final Budget Review to cover the FY 2023 shortfall in the ACE fund.

Grants and Self-Supporting Programs Fund Statement <sup>1</sup>						
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2024	FY 2025
	Actual	Actual	Actual	Approved	Revised <sup>2</sup>	Proposed
<b>BEGINNING BALANCE, July 1</b>						
Grants	\$ 16,655,014	\$ 20,024,167	\$ 27,244,071	\$ -	\$ 32,022,747	\$ -
Summer School	7,440,798	11,482,978	17,101,168	11,001,055	21,992,993	2,932,187
<b>BEGINNING BALANCE, JULY 1</b>	<b>\$ 24,095,812</b>	<b>\$ 31,507,145</b>	<b>\$ 44,345,240</b>	<b>\$ 11,001,055</b>	<b>\$ 54,015,739</b>	<b>\$ 2,932,187</b>
<b>RECEIPTS:</b>						
<b>Grants</b>						
State Aid	\$ 1,739,182	\$ 4,043,808	\$ 6,446,581	\$ 8,329,820	\$ 55,430,676	\$ 8,322,831
Federal Aid	42,725,701	69,740,761	61,798,844	42,872,728	91,663,869	51,001,131
Industry, Foundation, Other	1,035,339	930,367	1,055,017	-	760,476	-
Grants Reserve	-	-	-	6,000,000	6,000,000	6,000,000
<b>Summer School</b>						
State Aid	644,534	3,439,842	665,315	1,952,198	1,952,198	665,315
Tuition	2,089,899	2,070,093	2,437,361	2,437,354	2,437,354	2,193,400
Industry, Foundation, Other	42,014	16,347	336,680	10,000	10,000	40,000
<b>Total Receipts</b>	<b>\$ 48,276,668</b>	<b>\$ 80,241,217</b>	<b>\$ 72,739,797</b>	<b>\$ 61,602,100</b>	<b>\$ 158,254,573</b>	<b>\$ 68,222,677</b>
<b>TRANSFERS IN:</b>						
School Operating Fund (Grants)	\$ 12,614,847	\$ 14,852,154	\$ 13,096,815	\$ 15,096,815	\$ 15,896,815	\$ 15,096,815
School Operating Fund (Summer School)	7,756,398	7,756,398	7,756,398	7,756,398	7,756,398	7,756,398
Cable Communications Fund (Grants)	1,886,781	2,179,486	2,002,936	2,154,707	2,154,707	2,154,707
<b>Total Transfers In</b>	<b>\$ 22,258,026</b>	<b>\$ 24,788,038</b>	<b>\$ 22,856,149</b>	<b>\$ 25,007,920</b>	<b>\$ 25,807,920</b>	<b>\$ 25,007,920</b>
<b>Total Funds Available</b>	<b>\$ 94,630,507</b>	<b>\$ 136,536,400</b>	<b>\$ 139,941,186</b>	<b>\$ 97,611,075</b>	<b>\$ 238,078,233</b>	<b>\$ 96,162,784</b>
<b>EXPENDITURES:</b>						
Grants	\$ 56,632,697	\$ 84,526,672	\$ 79,621,517	\$ 68,454,070	\$ 197,929,290	\$ 76,575,484
Unallocated Grants	-	-	-	6,000,000	6,000,000	6,000,000
Summer School	6,490,665	7,664,489	6,303,929	20,257,843	31,216,756	10,733,981
<b>Total Expenditures</b>	<b>\$ 63,123,362</b>	<b>\$ 92,191,161</b>	<b>\$ 85,925,446</b>	<b>\$ 94,711,913</b>	<b>\$ 235,146,046</b>	<b>\$ 93,309,465</b>
<b>RESERVES:</b>						
Summer School Reserve	\$ -	\$ -	\$ -	\$ 2,899,162	\$ 2,932,187	\$ 2,853,319
<b>Total Disbursements</b>	<b>\$ 63,123,362</b>	<b>\$ 92,191,161</b>	<b>\$ 85,925,446</b>	<b>\$ 97,611,075</b>	<b>\$ 238,078,233</b>	<b>\$ 96,162,784</b>
<b>ENDING BALANCE, JUNE 30</b>	<b>\$ 31,507,145</b>	<b>\$ 44,345,240</b>	<b>\$ 54,015,739</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Less:</b>						
Outstanding Encumbered Obligations	514,376	1,741,198	3,602,922	-	-	-
<b>Available Ending Balance</b>	<b>\$ 30,992,769</b>	<b>\$ 42,604,042</b>	<b>\$ 50,412,817</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

<sup>2</sup>As presented to the School Board at the FY 2024 Midyear Budget Review on December 14, 2023.

## 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 2025 Proposed Budget for this special revenue fund is \$96.2 million and includes 682.0 positions. This represents a decrease of \$1.4 million, or 1.5 percent, from the FY 2024 Approved Budget and a decrease of \$141.9 million, or 59.6 percent, from the FY 2024 Revised Budget. The fund is projected to increase by 55.9 positions over the FY 2024 Approved Budget and decrease by 1.5 positions from the FY 2024 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 2025 Proposed Budget for the Grants Subfund totals \$82.6 million and includes 673.5 positions, which is an increase of \$8.1 million, or 10.9 percent, over the FY 2024 Approved Budget and a decrease of \$121.4 million, or 59.5 percent, from the FY 2024 Revised Budget.

# Special Revenue Funds

Grants Subfund <sup>1</sup> (\$ in millions)						
	FY 2024 Amount	Approved Positions	FY 2025 Amount	Proposed Positions	Variance Amount	Variance Positions
<b>Federally Funded</b>						
<b>Title I, Part A</b>	\$ 28.5	232.8	\$ 35.8	283.7	\$ 7.3	50.9
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.						
<b>Title II, Part A</b>	3.7	15.0	3.7	16.0	-	1.0
Provides funds to increase student academic achievement by improving and increasing the number of highly qualified teachers, principals, and assistant principals.						
<b>Title III, Part A</b>	4.1	12.0	4.2	13.0	0.1	1.0
Provides funds to ensure that English learners (EL) attain English proficiency and develop high levels of academic achievement in English.						
<b>Title III, Immigrant and Youth</b>	-	-	0.3	-	0.3	-
Provides funds to ensure that immigrant students attain English proficiency and develop high levels of academic achievement in English						
<b>Title IV, Part A</b>	2.1	-	2.3	-	0.3	-
Provides funds for programs and activities to improve students' academic achievement by increasing the capacity of local school divisions.						
<b>Head Start<sup>2</sup></b>	2.2	-	2.2	-	-	-
Provides funds to promote school readiness for children from birth to age five from low-income families by enhancing their cognitive, social, and emotional development.						
<b>Early Head Start<sup>2</sup></b>	1.3	-	1.3	-	-	-
Provides funds for intensive comprehensive child development and family support services to low-income infants, toddlers, pregnant women, and their families.						
<b>Medicaid</b>	2.8	15.5	3.0	16.5	0.2	1.0
Reimbursement for health-related services provided by Fairfax County Public Schools to children enrolled in the Medicaid program.						
<b>USDA</b>	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.						
<b>Others &lt; \$200,000</b>	0.1	20.7	0.2	20.7	0.0	-
These grants include Interpreter Training, McKinney Vento, and ARP ESSER III Unfinished Learning.						
<b>State Funded</b>						
<b>State Technology Plan</b>	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.						
<b>Juvenile Detention Center</b>	2.5	15.0	2.5	14.0	(0.0)	(1.0)
Provides funds for full-day educational services to school-aged students who are residing at the detention center.						
<b>Adult Detention Center</b>	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.						
<b>Others &lt; \$200,000</b>	0.3	3.2	0.3	3.2	(0.0)	-
These grants include Individual Student Alternative Education Plan (ISAEP), Jobs for VA Graduates, and Transition Support Resource Center.						
<b>Privately Funded/Self-Supporting</b>						
<b>Cable Communications</b>	2.2	23.0	2.2	23.0	-	-
Provides funds from cable franchise operating fees to support the Fairfax County Public Schools learning channels.						
<b>Locally Funded</b>						
<b>PreK</b>	13.0	226.0	13.0	229.0	-	3.0
Provides funds for a full-day program that primarily serves income-eligible children who are four years old by September 30.						
<b>PreK/VPI<sup>2</sup></b>	12.0	-	12.8	-	0.7	-
Provides funds for a quality preschool program that serves at-risk four-year-olds unserved by the federal Head Start program.						
<b>Head Start</b>	1.4	34.0	1.4	34.0	-	-
Local portion of Federal Head Start Program.						
<b>Early Head Start</b>	0.4	18.0	0.4	18.0	-	-
Local portion of Federal Early Head Start Program.						
<b>Cable Communications</b>	0.4	-	0.4	-	-	-
Local portion of Cable Communications program.						
<b>Grant Reserve</b>	6.0	-	6.0	-	-	-
Less: Work Performed for Others (WPFO)	(15.6)	-	(16.3)	-	(0.7)	-
<b>Subfund Total</b>	<b>\$ 74.5</b>	<b>617.6</b>	<b>\$ 82.6</b>	<b>673.5</b>	<b>\$ 8.1</b>	<b>55.9</b>

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

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



### Summer School Subfund

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

The FY 2025 Proposed Budget for Summer School and SOL Remediation Subfund is \$13.6 million and includes 8.5 positions. This reflects a decrease of \$9.6 million, or 41.3 percent, from the FY 2024 Approved Budget and a decrease of \$20.6 million, or 60.2 percent, from the FY 2024 Revised Budget. The decrease from the approved and revised budgets is due primarily to one-time funding to support the 2024 summer program, a decrease in state aid, and a decrease in tuition related to changes to the Thomas Jefferson Summer School program that include moving to a virtual model for the Academic Summer School program and no longer offering the Middle School Technology Institute program. In addition, unspent funds from the prior year are carried over and reflected in the FY 2024 Revised Budget. In FY 2025, summer school will continue to address learning loss and provide enrichment opportunities. Summer School includes the following programs:

- **Special Education Extended School Year program:** The FY 2025 budget for the Special Education Extended School Year program is \$4.0 million. This program provides the services as defined by an IEP team which determines whether the educational progress a student has gained during the school year will be significantly jeopardized if the student does not receive services during an extended break.
- **Transportation:** The FY 2025 budget for transportation is \$4.4 million. Buses transport students from select FCPS high schools to designated Summer School program sites.
- **High School Summer programs:** The FY 2025 budget for High School Summer programs is \$2.8 million. These programs include the Credit Recovery Academy (CRA), Online Campus, and the self-directed economics and personal finance course.
- **Summer Learning programs:** The FY 2025 budget for Summer Learning programs is \$2.2 million. These programs include Institute for the Arts (IFTA), Young Scholars, SOAR, IMAGINE, and Tech Adventure Camp (TAC). Summer Learning programs allow students to sharpen their skills, to learn something new, or to participate in enrichment camps and institutes.
- **Bridge to Kindergarten:** The FY 2025 budget for Bridge to Kindergarten is \$82,770. This program is designed to support students who have not had formal preschool before starting kindergarten.
- **Thomas Jefferson Summer School program:** The FY 2025 budget for the Thomas Jefferson Summer School program is \$0.1 million. This program gives students the opportunity to pursue their passion for science and engineering.

### Accounting Basis

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

*In FY 2025, the summer school program will continue to address learning loss and provide enrichment opportunities.*

# Special Revenue Funds

Grants and Self-Supporting Programs Fund (\$ in millions)							
	FY 2024 Approved	FY 2024 Revised	FY 2025 Proposed	Change Approved to Proposed		Change Revised to Proposed	
				Amount	Percent	Amount	Percent
<b>Budget</b>	\$ 97.6	\$ 238.1	\$ 96.2	\$ (1.4)	-1.5%	\$ (141.9)	-59.6%
<b>Positions</b>	626.1	683.5	682.0	55.9	8.9%	(1.5)	-0.2%

### Explanation of Significant Fund and Position Changes

The FY 2025 Proposed Budget for the Grants and Self-Supporting Programs Fund is \$96.2 million, which represents a decrease of \$1.4 million, or 1.5 percent, from the FY 2024 Approved Budget and a decrease of \$141.9 million, or 59.6 percent, from the FY 2024 Revised Budget.

Total revenue for the Grants and Self-Supporting Programs Fund is \$68.2 million. This represents an increase of \$6.6 million, or 10.7 percent, over the FY 2024 Approved Budget and a decrease of \$90.0 million, or 56.9 percent, from the FY 2024 Revised Budget. The FY 2024 Revised Budget includes the appropriation of unspent grant awards and summer school funds from the prior year that are carried forward as well as new and revised grant awards recognized at the FY 2024 Midyear Budget Review.

The FY 2025 transfer from the School Operating Fund totals \$25.0 million and remains unchanged from the FY 2024 Approved Budget and reflects a decrease of \$0.8 million, or 3.1 percent, from the FY 2024 Revised Budget. The FY 2024 Revised budget includes one-time funding as part of the FY 2023 Final Budget Review for supplies and equipment to expand the PreK and Early Head Start program.

The FY 2025 Grants and Self-Supporting expenditure projection totals \$96.2 million. This represents a decrease of \$1.4 million, or 1.5 percent, from the FY 2024 Approved Budget, and a decrease of \$141.9 million, or 59.6 percent, from the FY 2024 Revised Budget. The Grants Subfund increased by \$8.1 million primarily due to an increase in Title I, Part A; Title IV, Part A; Title III; Title III Immigrant and Youth; Medicaid; McKinney Vento; and the Adult Detention Center grants offset by a decrease in the Juvenile Detention Center; Interpreter Training; Regional Alternative Education Program; and the Individual Student Alternative Education Plan grants. The Summer School Subfund decreased by \$9.6 million due primarily to one-time funding to support the 2024 summer program, a decrease in state aid, and tuition. The FY 2024 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 2024 Revised Budget as well as new and revised grant awards recognized at the FY 2024 Midyear Budget Review. The FY 2025 Proposed Budget includes an increase of 55.9 positions over the FY 2024 Approved Budget, which is due to the increase of 50.9 Title I positions, a 1.0 Title II position, a 1.0 Title III position, a 1.0 Medicaid position, and 3.0 positions in the PreK and Early Head Start program, offset by a decrease in a 1.0 Juvenile Detention Center position.

# Internal Service Funds

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

School Insurance Fund Statement <sup>1</sup>						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2024 Revised <sup>2</sup>	FY 2025 Proposed
<b>BEGINNING BALANCE, July 1</b>	\$ 49,824,288	\$ 52,991,181	\$ 56,633,276	\$ 56,108,104	\$ 59,955,218	\$ 57,590,168
<b>REVENUE:</b>						
<b>Workers' Compensation</b>						
School Operating Fund	\$ 10,738,928	\$ 11,838,928	\$ 11,838,928	\$ 10,738,928	\$ 10,738,928	\$ 10,738,928
Food and Nutrition Services Fund	324,284	324,284	324,284	324,284	324,284	324,284
<b>Other Insurance</b>						
School Operating Fund	4,468,127	8,508,127	10,383,127	8,283,127	8,283,127	9,326,998
Insurance Proceeds	75,592	92,282	309,222	-	-	-
<b>Total Revenue</b>	<b>\$ 15,606,931</b>	<b>\$ 20,763,621</b>	<b>\$ 22,855,561</b>	<b>\$ 19,346,339</b>	<b>\$ 19,346,339</b>	<b>\$ 20,390,210</b>
<b>Total Funds Available</b>	<b>\$ 65,431,219</b>	<b>\$ 73,754,802</b>	<b>\$ 79,488,837</b>	<b>\$ 75,454,443</b>	<b>\$ 79,301,557</b>	<b>\$ 77,980,378</b>
<b>EXPENDITURES:</b>						
<b>Workers' Compensation</b>						
Administration	\$ 545,611	\$ 747,522	\$ 813,810	\$ 901,873	\$ 922,109	\$ 958,890
Claims Paid	6,120,322	8,115,649	9,820,014	10,225,000	10,225,000	9,725,000
Claims Management	817,172	1,794,558	2,525,482	1,250,000	1,250,000	1,250,000
Other Insurance	4,956,933	6,463,797	6,374,312	9,165,311	9,314,281	10,401,205
Allocated Reserve	-	-	-	5,913,696	3,392,433	1,447,548
<b>Subtotal Expenditures</b>	<b>\$ 12,440,038</b>	<b>\$ 17,121,526</b>	<b>\$ 19,533,618</b>	<b>\$ 27,455,880</b>	<b>\$ 25,103,822</b>	<b>\$ 23,782,643</b>
<b>Net Change in Accrued Liability</b>						
Workers' Compensation	\$ 2,517,509	\$ (2,392,513)	\$ 2,028,014	\$ -	\$ -	\$ -
Other Insurance	1,306,042	154,341	4,171,158	-	-	-
<b>Subtotal Net Change in Accrued Liability</b>	<b>\$ 3,823,551</b>	<b>\$ (2,238,172)</b>	<b>\$ 6,199,172</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>ENDING BALANCE, June 30</b>	<b>\$ 52,991,181</b>	<b>\$ 56,633,276</b>	<b>\$ 59,955,218</b>	<b>\$ 47,998,563</b>	<b>\$ 54,197,735</b>	<b>\$ 54,197,735</b>
<b>Less:</b>						
Outstanding Encumbered Obligations	\$ 14,998	\$ 36,101	\$ 169,206	\$ -	\$ -	\$ -
<b>Available Ending Balance</b>	<b>\$ 52,976,184</b>	<b>\$ 56,597,175</b>	<b>\$ 59,786,013</b>	<b>\$ 47,998,563</b>	<b>\$ 54,197,735</b>	<b>\$ 54,197,735</b>
<b>Less Restricted Reserves:</b>						
Workers' Comp. Accrued Liability	\$ 43,078,094	\$ 40,685,581	\$ 42,713,595	\$ 40,685,581	\$ 42,713,595	\$ 42,713,595
Other Insurance Accrued Liability	7,158,641	7,312,982	11,484,140	7,312,982	11,484,140	11,484,140
Reserve for Catastrophic Occurrences	2,739,449	8,598,612	5,588,278	-	-	-
<b>Total Reserves</b>	<b>\$ 52,976,184</b>	<b>\$ 56,597,175</b>	<b>\$ 59,786,013</b>	<b>\$ 47,998,563</b>	<b>\$ 54,197,735</b>	<b>\$ 54,197,735</b>
<b>Total Reserves</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

<sup>2</sup>As presented to the School Board at the FY 2024 Midyear Budget Review on December 14, 2023.

## School Insurance Fund

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

# Internal Service Funds

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

Fund liabilities include costs for claims settlements, claims expenses, and claims that have been incurred but not reported (IBNR) to date. Since actual liability claims depend on complex factors such as inflation, changes in governing laws and standards, and court awards, the process used in computing the Division's liability exposure is reevaluated periodically to consider the history, frequency, and severity of recent claims, as well as other economic and social factors. These liabilities are computed using a combination of actual claims experience and actuarially determined amounts. A contingency reserve is maintained in the School Insurance Fund to manage exposure to both actuarially-determined outstanding liabilities and unforeseeable catastrophic losses.

The Office of Benefit Services administers the workers' compensation program in conjunction with Sedgwick, an independent claims service company. The Risk Management section self-administers all insurance programs, other than workers' compensation, including commercial property and liability insurance, surety bonds, and fiduciary insurance. The School Insurance Fund includes a total of 11.8 positions, of which 6.8 positions support the worker's compensation program and 5.0 positions support the Risk Management program.

### 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 2024 Approved	FY 2024 Revised	FY 2025 Proposed	Change Approved to Proposed		Change Revised to Proposed		
				Amount	Percent	Amount	Percent	
<b>Budget</b>	\$ 27.5	\$ 25.1	\$ 23.8	\$ (3.7)	-13.4%	\$ (1.3)	-5.3%	
<b>Positions</b>	11.8	11.8	11.8	-	0.0%	-	0.0%	

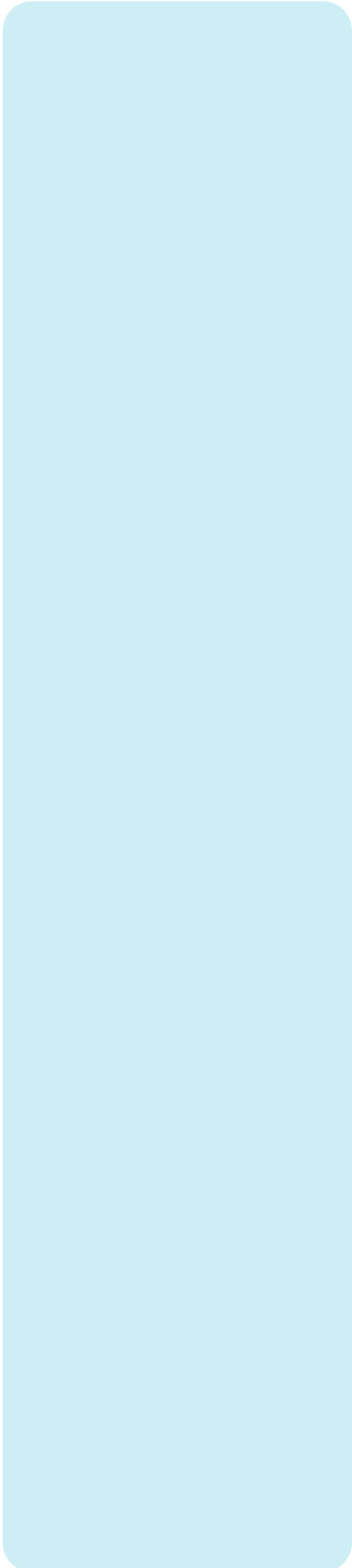
### Explanation of Significant Fund and Position Changes

The FY 2025 Proposed Budget for the School Insurance Fund is \$23.8 million, which is a decrease of \$3.7 million, or 13.4 percent, from the FY 2024 Approved Budget and a decrease of \$1.3 million, or 5.3 percent, from the FY 2024 Revised Budget. Projected revenue for FY 2025 totals \$20.4 million, which is an increase of \$1.0 million, or 5.4 percent, over the FY 2024 Approved and Revised Budgets due to additional funding required to cover insurance, losses, and settlement-related expenses under the Risk Management program. School Insurance Fund revenue comes from the School Operating Fund, the Food and Nutrition Services Fund, and third-party reimbursements and restitution payments.

Excluding the allocated contingency reserve, FY 2025 Proposed Budget expenditures total \$22.3 million, which is an increase of \$0.8 million, or 3.7 percent, over the FY 2024 Approved Budget and an increase of \$0.6 million, or 2.9 percent, over the FY 2024 Revised Budget due to higher insurance costs. The allocated contingency reserve totals \$1.4 million, a decrease of \$4.5 million from the FY 2024 Approved Budget and a decrease of \$1.9 million, or 57.3 percent, from the FY 2024 Revised Budget. The reserve is adjusted according to changes in the beginning balance, revenue, and expenditures and is impacted by changes in the actuarially-determined outstanding liabilities. The FY 2025 Proposed Budget includes a total of 11.8 positions, which is unchanged from the FY 2024 Approved and Revised Budgets. The FY 2025 Proposed Budget includes the recurring cost of changes to the School-

# Internal Service Funds

Based Administrator and Schedule C salary scales approved in the FY 2023 Final Budget Review, the full-year impact of the 2.0 percent compensation adjustment for all employees effective January 1, 2024 based on the General Assembly's adopted budget, a 6.0 percent compensation adjustment for all employees, rate changes for retirement and health, and an adjustment for employee turnover.



# Internal Service Funds

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

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2024 Revised <sup>2</sup>	FY 2025 Proposed
<b>BEGINNING BALANCE, July 1</b>	\$ 101,685,897	\$ 124,021,193	\$ 93,126,301	\$ 75,028,162	\$ 62,662,347	\$ 75,296,275
<b>REVENUE:</b>						
Employer Contributions	\$ 270,617,081	\$ 252,126,718	\$ 268,987,831	\$ 290,243,919	\$ 312,047,273	\$ 317,948,311
Employee Contributions	80,321,169	74,316,357	76,816,672	85,554,949	88,448,357	90,283,003
Retiree/Other Contributions	60,238,413	59,428,519	63,689,962	69,313,185	69,593,670	72,217,352
Interest Income	485,359	115,294	1,293,856	-	-	-
Rebates and Subsidies	46,916,765	52,206,464	58,622,626	56,079,047	56,079,047	58,828,912
<b>Subtotal</b>	<b>\$ 458,578,788</b>	<b>\$ 438,193,353</b>	<b>\$ 469,410,948</b>	<b>\$ 501,191,100</b>	<b>\$ 526,168,347</b>	<b>\$ 539,277,577</b>
Flexible Spending Accounts (FSA) Withholdings	\$ 10,249,623	\$ 11,890,714	\$ 11,429,774	\$ 12,097,442	\$ 12,097,442	\$ 12,462,784
<b>Total Revenue</b>	<b>\$ 468,828,411</b>	<b>\$ 450,084,067</b>	<b>\$ 480,840,721</b>	<b>\$ 513,288,542</b>	<b>\$ 538,265,789</b>	<b>\$ 551,740,361</b>
<b>Total Funds Available</b>	<b>\$ 570,514,308</b>	<b>\$ 574,105,260</b>	<b>\$ 573,967,022</b>	<b>\$ 588,316,704</b>	<b>\$ 600,928,136</b>	<b>\$ 627,036,636</b>
<b>EXPENDITURES/PAYMENTS:</b>						
Health Benefits Paid	\$ 338,322,082	\$ 371,758,862	\$ 406,592,437	\$ 381,185,223	\$ 414,585,223	\$ 430,600,525
Premiums Paid	75,897,894	77,752,471	78,170,921	81,772,703	85,034,631	89,483,847
Claims Incurred but not Reported (IBNR)	21,880,000	26,670,000	28,622,000	27,232,987	29,184,987	29,184,987
IBNR Prior Year Credit	(16,275,000)	(21,880,000)	(26,670,000)	(26,670,000)	(28,622,000)	(28,622,000)
Health Administrative Expenses	15,703,031	14,855,117	13,185,319	12,997,962	13,136,420	13,316,289
<b>Subtotal</b>	<b>\$ 435,528,008</b>	<b>\$ 469,156,450</b>	<b>\$ 499,900,677</b>	<b>\$ 476,518,874</b>	<b>\$ 513,319,261</b>	<b>\$ 533,963,649</b>
Flexible Spending Accounts Reimbursement	\$ 10,764,727	\$ 11,617,596	\$ 11,194,873	\$ 12,097,442	\$ 12,097,442	\$ 12,462,784
FSA Administrative Expenses	200,380	204,913	209,124	215,159	215,159	221,656
<b>Subtotal</b>	<b>\$ 10,965,108</b>	<b>\$ 11,822,509</b>	<b>\$ 11,403,998</b>	<b>\$ 12,312,600</b>	<b>\$ 12,312,600</b>	<b>\$ 12,684,441</b>
<b>Total Expenditures/Payments</b>	<b>\$ 446,493,115</b>	<b>\$ 480,978,959</b>	<b>\$ 511,304,675</b>	<b>\$ 488,831,475</b>	<b>\$ 525,631,862</b>	<b>\$ 546,648,090</b>
<b>ENDING BALANCE, June 30</b>	<b>\$ 124,021,193</b>	<b>\$ 93,126,301</b>	<b>\$ 62,662,347</b>	<b>\$ 99,485,229</b>	<b>\$ 75,296,275</b>	<b>\$ 80,388,547</b>
<b>Less:</b>						
Outstanding Encumbered Obligations	\$ 85,466	\$ 169,144	\$ 138,459	\$ -	\$ -	\$ -
Premium Stabilization Reserve	123,935,727	92,957,157	62,523,889	99,485,229	75,296,275	80,388,547
<b>AVAILABLE ENDING BALANCE, June 30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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

<sup>2</sup>As presented to the School Board at the FY 2024 Midyear Budget Review on December 14, 2023.

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

### School Health and Flexible Benefits Fund

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

FCPS replaced the Aetna and CareFirst medical plans with the Cigna medical plan in 2023 and continues to offer the Kaiser Permanente medical 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. Eligible employees and retirees may also select a stand-alone dental coverage plan from either a dental network organization (DNO) or a dental preferred provider organization (DPPO) which are both administered by Aetna Dental. An RFP for dental plan administration beginning January 1, 2024 was issued in late 2022 and was awarded to Aetna in late 2023.

Since 2017, pharmacy benefits administration has been handled by CVS Caremark for active employees and pre-Medicare retirees and by SilverScript for Medicare-eligible retirees. FCPS implemented a Medicare Part D Employer Group Waiver Plan

in FY 2014 to take advantage of increased pharmacy rebates that are available through the Affordable Care Act (ACA). Since 2019, the flexible spending account (FSA) programs have been administered by Optum, saving money for both FCPS and its employees by allowing participants to set aside pre-tax dollars for eligible health care and dependent care costs. Maximum contribution levels are determined annually based on IRS guidelines. Employees pay 100 percent of their contributions to the FSA programs.

FCPS typically contributes approximately 85 percent of the established medical plan premium for employees enrolled in individual coverage and 75 percent of the established premium for employees enrolled in employee plus one or family coverage. FCPS contributes 70 percent of the established dental plan premium for employees enrolled in a dental plan. Eligible retirees receive a medical plan subsidy. The amount of the subsidy and calculation method varies depending on the member's retirement system.

Like most large employers, FCPS self-insures most of its medical and dental benefit expenses as a method of managing costs. Self-funding allows FCPS to establish premiums that are lower than the amounts charged by insurance companies, because fully-insured plans generally include profit and claims fluctuation margins in the premium amounts. Additionally, self-insured plans are exempt from paying certain premium taxes and may be exempt from some mandated benefits. The plans comply with IRS Section 125 rules, allowing employee premiums to be paid using pre-tax deductions, providing additional savings to employees and FCPS. The fund includes a premium stabilization reserve (PSR) to protect FCPS in years of unanticipated claims expenses. The Kaiser Permanente plan and the Aetna Medicare Advantage plan are fully insured.

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

FCPS implements cost-saving measures for the Division and its employees by benchmarking the benefit and copayment levels to ensure market relevance and competitiveness. To ensure plans cover only eligible dependents, FCPS requires documentation to support dependent eligibility for coverage under each plan. Retiree health eligibility criteria were modified for employees hired on or after January 1, 2019, to require a longer tenure to retain health/dental benefits upon retirement. Eligible Medicare retirees enrolled in the FCPS plan have increased flexibility to explore other coverage options because the plan allows them to drop FCPS coverage and re-enter the FCPS plan one time.

### Accounting Basis

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

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

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

## Internal Service Funds

Health and Flexible Benefits Fund (\$ in millions)							
	FY 2024 Approved	FY 2024 Revised	FY 2025 Proposed	Change Approved to Proposed		Change Revised to Proposed	
				Amount	Percent	Amount	Percent
<b>Budget</b>	\$ 588.3	\$ 600.9	\$ 627.0	\$ 38.7	6.6%	\$ 26.1	4.3%
<b>Positions</b>	33.0	33.0	33.0	-	0.0%	-	0.0%

### Explanation of Significant Fund and Position Changes

The FY 2025 Proposed Budget for the School Health and Flexible Benefits Fund totals \$627.0 million, an increase of \$38.7 million, or 6.6 percent, over the FY 2024 Approved Budget and an increase of \$26.1 million, or 4.3 percent, over the FY 2024 Revised Budget. The FY 2025 beginning balance totals \$75.3 million, an increase of \$0.3 million, or 0.4 percent, over the FY 2024 Approved Budget and an increase of \$12.6 million, or 20.2 percent, over the FY 2024 Revised Budget.

Revenue for the School Health and Flexible Benefits Fund is generated through employer, employee, and retiree contributions; interest income on pooled cash; pharmaceutical rebates and subsidies; and FSA withholdings. Revenue totals \$551.7 million and represents an increase of \$38.5 million, or 7.5 percent, over the FY 2024 Approved Budget and an increase of \$13.5 million, or 2.5 percent, over the FY 2024 Revised Budget primarily due to plan year 2024 premium increases for both Cigna and Kaiser Permanente. Premium changes are made on a calendar year basis and take effect on January 1 of each plan year.

Expenditures and payments for FY 2025 total \$546.6 million, an increase of \$57.8 million, or 11.8 percent, over the FY 2024 Approved Budget and an increase of \$21.0 million, or 4.0 percent, over the FY 2024 Revised Budget. Expenditures and payments include health benefits and premiums paid, the net change in claims incurred but not reported (IBNR), health and FSA administrative expenditures, and FSA reimbursements. The primary driver of the increase from the FY 2024 Approved Budget is higher medical and pharmaceutical claims, which began to increase toward the end of FY 2023 and have continued into FY 2024. The FY 2025 Proposed Budget includes 33.0 positions, which is unchanged from the FY 2024 Approved and Revised Budgets. The FY 2025 Proposed Budget includes the recurring cost of changes to the School-Based Administrator and Schedule C salary scales approved in the FY 2023 Final Budget Review, the full-year impact of the 2.0 percent compensation adjustment for all employees effective January 1, 2024 based on the General Assembly's adopted budget, a 6.0 percent compensation adjustment for all employees, rate changes for retirement and health, and an adjustment for employee turnover. The premium stabilization reserve totals \$80.4 million and represents a decrease of \$19.1 million, or 19.2 percent, from the FY 2024 Approved Budget and an increase of \$5.1 million, or 6.8 percent, over the FY 2024 Revised Budget due to the net impact of final revenue and expenditures for FY 2023.



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

Educational Employees' Supplementary Retirement System of Fairfax County Fund Statement <sup>1</sup>						
	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2024 Revised <sup>2</sup>	FY 2025 Proposed
<b>BEGINNING BALANCE, July 1</b>	\$ 2,593,374,918	\$ 3,272,144,651	\$ 2,997,916,443	\$ 3,207,528,083	\$ 3,076,899,281	\$ 3,301,741,542
<b>REVENUE:</b>						
Contributions	\$ 153,718,650	\$ 161,137,295	\$ 169,698,599	\$ 178,256,076	\$ 178,256,076	\$ 193,352,276
Investment Income	729,920,740	(222,951,266)	134,840,632	286,034,888	281,200,000	301,200,000
<b>Total Revenue</b>	\$ 883,639,390	\$ (61,813,971)	\$ 304,539,231	\$ 464,290,964	\$ 459,456,076	\$ 494,552,276
<b>Total Funds Available</b>	\$ 3,477,014,308	\$ 3,210,330,680	\$ 3,302,455,673	\$ 3,671,819,047	\$ 3,536,355,357	\$ 3,796,293,818
<b>EXPENDITURES</b>	\$ 204,869,657	\$ 212,414,238	\$ 225,556,392	\$ 240,743,212	\$ 234,613,815	\$ 244,042,736
<b>ENDING BALANCE, June 30</b>	\$ 3,272,144,651	\$ 2,997,916,443	\$ 3,076,899,281	\$ 3,431,075,835	\$ 3,301,741,542	\$ 3,552,251,082
<b>Less:</b>						
Outstanding Encumbered Obligations	\$ 83,084	\$ 100,504	\$ 63,037	\$ -	\$ -	\$ -
<b>AVAILABLE BALANCE, June 30</b>	\$ 3,272,061,567	\$ 2,997,815,938	\$ 3,076,836,244	\$ 3,431,075,835	\$ 3,301,741,542	\$ 3,552,251,082

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

<sup>2</sup>As presented to the School Board at the FY 2024 Midyear Budget Review on December 14, 2023.

## Educational Employees' Supplementary Retirement System of Fairfax County Fund

The Educational Employees' Supplementary Retirement System of Fairfax County (ERFC) was established in 1973. ERFC administers a defined benefit plan qualified under section 401(a) of the Internal Revenue Code, which provides retirement benefits supplementary to the benefits its members receive from the Social Security Administration and the Virginia Retirement System (VRS). Most full-time, monthly-paid FCPS employees participate in an ERFC retirement plan, including teachers, administrators, and operational staff. ERFC is funded by contributions from employee members, who contribute 3.0 percent of their salary, and FCPS, which contributes 6.48 percent of the employee's salary on their behalf. ERFC holds all contributions in a trust and supervises the investment and disbursement of trust assets. ERFC serves approximately 23,000 active employees, 14,000 retirees, and 6,000 deferred-vested former employees for an approximate total of 43,000 current members.

In FY 2025, ERFC is implementing a Deferred Retirement Option Program (DROP) that allows eligible employees to continue working beyond their retirement eligibility while accumulating retirement benefits in a separate account. This retirement benefit program is designed to retain an experienced workforce, maintain continuity of operations, and ensure a seamless transition through succession planning and knowledge transfer. DROP is limited to ERFC Legacy Plan members. Legacy plan members were hired before July 1, 2001 and are eligible for full retirement at the age of 55 with 25 years of service. Active ERFC Legacy Plan members who are fully eligible for normal retirement have the option to retire for purposes of a pension plan while continuing to work and receive a salary for a period of up to five years. During the DROP period, the pension plan accumulates monthly retirement benefits in a separate account. While in DROP, members do not pay employee contributions to ERFC but will receive all active employee benefits.

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,

## Trust Funds

documentation of membership files, and all associated system support for those functions are necessary to maintain the fund and meet all regulatory requirements. Membership services such as call center support and counseling are also provided to help members understand both VRS and ERFC plans while making appropriate choices for retirement. These services assist members as they transition to retirement and add value to the retirement benefit.

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

In accordance with the enabling ordinance the ERFC Board of Trustees employs an executive director who is charged with administrative oversight of the program and staffing. The ERFC Trust Fund accounts for all expenses incurred for staffing, plan administration, and operational support. There are 37.0 positions funded by the ERFC Fund.

Approximately 93 percent of the ERFC budget is for retirement benefit payments. These payments are promised to the membership as part of the plan. Investment expenses account for 3.7 percent of the budget. ERFC utilizes the services of professional investment managers and consultants to build and maintain an investment portfolio that emphasizes long-term returns at an acceptable level of risk. The goal of ERFC is to earn 7.0 percent over the long term on its investments. Administrative expenses represent 3.5 percent of the budget, primarily for the positions mentioned above.

FY 2025 ERFC Revenue (\$ in millions)	
• Employer's Contribution	\$132.1
• Employees' Contribution	61.2
• Employee Buy-Ins	0.1
• Security Lending Income	0.6
• Investment Earnings	300.6
<b>Total</b>	<b>\$494.6</b>

### 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 2024 Approved	FY 2024 Revised	FY 2025 Proposed	Change Approved to Proposed		Change Revised to Proposed	
				Amount	Percent	Amount	Percent
<b>Budget</b>	\$ 240.7	\$ 234.6	\$ 244.0	\$ 3.3	1.4%	\$ 9.4	4.0%
<b>Positions</b>	37.0	37.0	37.0	-	0.0%	-	0.0%

### Explanation of Significant Fund and Position Changes

The FY 2025 projected revenue for the ERFC Fund is \$494.6 million, an increase of \$30.3 million, or 6.5 percent, over the FY 2024 Approved Budget and an increase of \$35.1 million, or 7.6 percent, over the FY 2024 Revised Budget due to higher forecasts for investment returns reflective of the market. Investment income totals \$301.2 million, an increase of \$15.2 million, or 5.3 percent, over the FY 2024 Approved Budget and an increase of \$20.0 million, or 7.1 percent, over the FY 2024 Revised Budget. Contributions total \$193.4 million, an increase of \$15.1 million, or 8.5 percent, over the FY 2024 Approved and Revised Budgets. The employer contribution rate is 6.48 percent and the employee contribution rate is 3.0 percent.

Expenditures total \$244.0 million, an increase of \$3.3 million, or 1.4 percent, over the FY 2024 Approved Budget and an increase of \$9.4 million, or 4.0 percent, over the FY 2024 Revised Budget. Expenditures can be classified as retiree payments, investment expenses, or administrative costs. Retiree payments total \$226.7 million which is an increase of \$6.9 million, or 3.1 percent, over the FY 2024 Approved Budget and \$9.0 million, or 4.1 percent, over the FY 2024 Revised Budget primarily due to a growing retiree population and cost-of-living adjustments for retirees. Investment expenses total \$8.9 million which is a decrease of \$4.2 million, or 31.8 percent, from the FY 2024 Approved Budget and an increase of \$0.4 million, or 4.2 percent, over the FY 2024 Revised Budget. Investment expenses are determined based on average net assets. Administrative expenses total \$8.4 million which is an increase of \$0.6 million, or 7.5 percent, over the FY 2024 Approved Budget and an increase of \$47,714, or 0.6 percent, over the FY 2024 Revised Budget.

The FY 2025 Proposed Budget includes 37.0 positions, which is unchanged from the FY 2024 Approved and Revised Budgets. The FY 2025 Proposed Budget includes the recurring cost of changes to the School-Based Administrator and Schedule C salary scales approved in the FY 2023 Final Budget Review, the full-year impact of the 2.0 percent compensation adjustment for all employees effective January 1, 2024 based on the General Assembly's adopted budget, a 6.0 percent compensation adjustment for all employees, rate changes for retirement and health, and an adjustment for employee turnover.

# Trust Funds

## School OPEB Trust Fund Statement<sup>1</sup>

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2024 Revised <sup>2</sup>	FY 2025 Proposed
<b>BEGINNING BALANCE, July 1</b>	\$ 155,969,068	\$ 208,374,626	\$ 193,561,876	\$ 203,456,376	\$ 213,447,919	\$ 223,322,419
<b>REVENUE:</b>						
Employer Contributions	\$ 15,348,747	\$ 15,412,471	\$ 15,536,667	\$ 23,177,000	\$ 23,177,000	\$ 23,438,000
Net Investment Income	47,506,802	(19,691,860)	14,986,379	5,000,000	5,000,000	5,000,000
<b>Total Revenue</b>	\$ 62,855,549	\$ (4,279,389)	\$ 30,523,046	\$ 28,177,000	\$ 28,177,000	\$ 28,438,000
<b>Total Funds Available</b>	\$ 218,824,617	\$ 204,095,237	\$ 224,084,922	\$ 231,633,376	\$ 241,624,919	\$ 251,760,419
<b>EXPENDITURES:</b>						
Benefits Paid	\$ 10,348,747	\$ 10,412,471	\$ 10,536,667	\$ 18,177,000	\$ 18,177,000	\$ 18,438,000
Administrative Expenses	101,244	120,889	100,336	125,500	125,500	125,500
<b>Total Expenditures</b>	\$ 10,449,991	\$ 10,533,360	\$ 10,637,003	\$ 18,302,500	\$ 18,302,500	\$ 18,563,500
<b>ENDING BALANCE, June 30</b>	\$ 208,374,626	\$ 193,561,876	\$ 213,447,919	\$ 213,330,876	\$ 223,322,419	\$ 233,196,919

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

<sup>2</sup>As presented to the School Board at the FY 2024 Midyear Budget Review on December 14, 2023.

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

### School Other Post-Employment Benefits Trust Fund

FCPS established the School Other Post-Employment Benefits (OPEB) Trust Fund in FY 2008 to implement Governmental Accounting Standards Board (GASB) guidelines for other (nonpension) post-employment benefits. This standard addresses how the Division should account for and report costs related to post-employment health care and other nonpension benefits. The School OPEB Trust Fund was created as a mechanism to accumulate and invest assets to meet future funding requirements and reduce unfunded actuarial accrued liabilities.

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

The scope of Statement No. 75 addresses accounting and financial reporting for OPEB that is provided to the employees of state and local governmental employers. This statement establishes standards for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows of resources, and expenses. For defined benefit OPEB, this statement identifies the required methods and assumptions for projecting benefit payments, discounting projected benefit payments to their actuarial present value, and attributing 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 disclosing the status of funding for its annual required contribution. Since FY 2018, FCPS has restated its OPEB liability in its Annual Comprehensive Financial Report and is now recording OPEB expenses in the OPEB Trust Fund.

The GASB standards base annual OPEB expenses on the amount by which the reported OPEB liability increased or decreased during the year. The OPEB liability changes from year to year because 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 fluctuate is reported as OPEB expense in the year in which the changes occur.

It is a recommended best practice to contribute the full amount of the 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 2023, FCPS contributed 147.5 percent to its ADC. Typically, the ADC is affected by benefit increases for members and beneficiaries including cost of living adjustments (COLA), 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 2025 are \$18.4 million.

FCPS retirees participate in medical plans at FCPS group premium rates. FCPS uses a blended rate for both active and retired employees, which provides retirees with a comparatively lower rate by allowing them to participate at the group rate. FCPS also pays an explicit 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 they participate, the retiree's age, and years of service. Retirees that participate in the Educational Employees' Supplementary Retirement System of Fairfax County (ERFC) receive a \$100 per month medical subsidy. Retirees that participate in the Fairfax County Employees' Retirement System (FCERS) receive explicit subsidies ranging from \$15 to \$175 based on retiree age and years of service.

School OPEB Trust Fund expenditures also include anticipated basic life insurance costs for retirees who participate in the FCERS plan and meet eligibility requirements to continue life insurance coverage after retirement. Retirees participating in the Virginia Retirement System (VRS) and ERFC plans also receive life insurance coverage. However, the life insurance costs for these retirees are a liability of the VRS, and these costs are not included in projections for the School OPEB Trust Fund. Administrative expenses account for approximately 0.7 percent of projected School OPEB Trust Fund expenditures.

### Accounting Basis

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

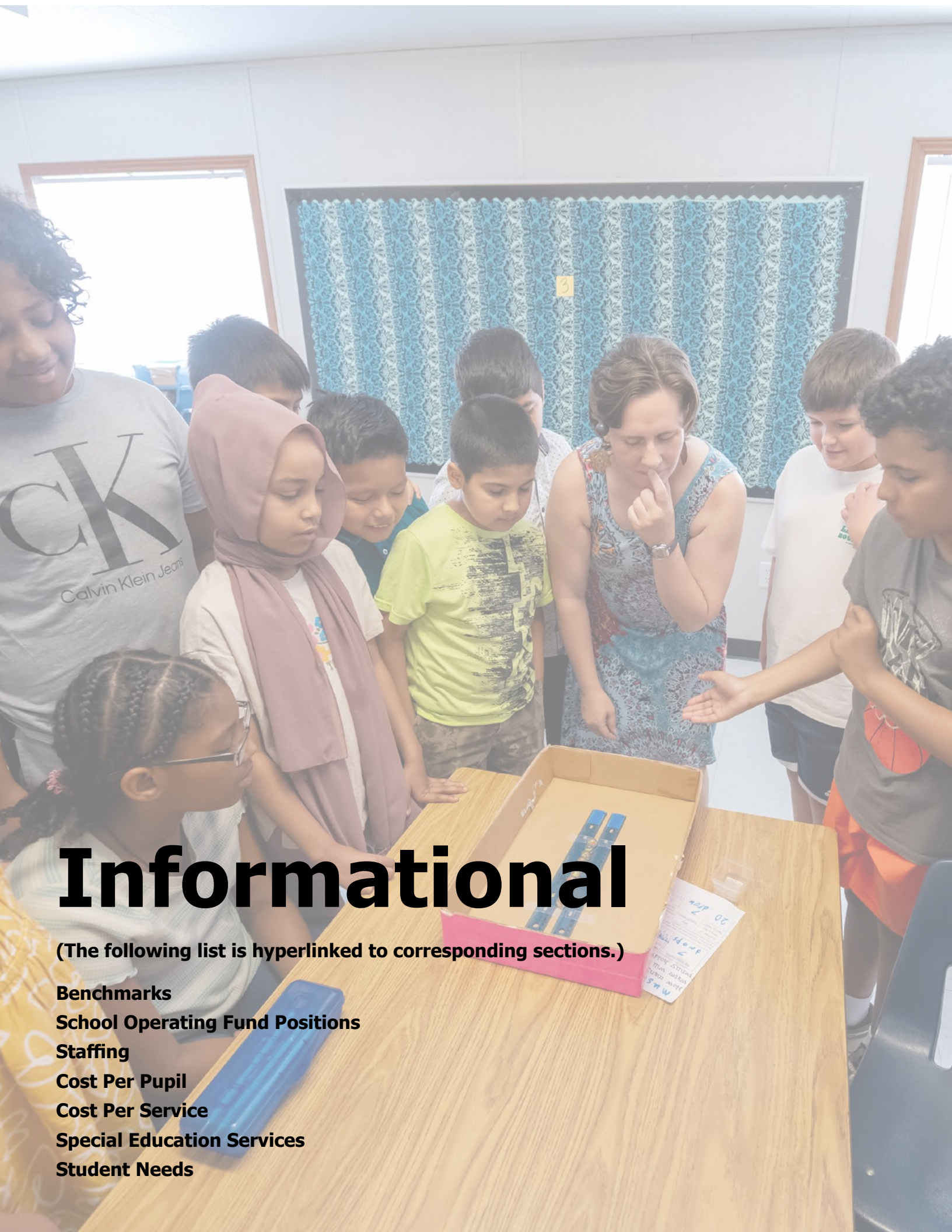
School OPEB Trust Fund (\$ in millions)							
	FY 2024		FY 2025	Change		Change	
	Approved	Revised	Proposed	Approved to Proposed Amount	Proposed Percent	Revised to Proposed Amount	Proposed Percent
<b>Budget</b>	\$ 18.3	\$ 18.3	\$ 18.6	\$ 0.3	1.4%	\$ 0.3	1.4%
<b>Positions</b>	0.0	0.0	0.0	-	0.0%	-	0.0%

### Explanation of Significant Fund and Position Changes

The FY 2025 Proposed Budget for the OPEB Fund is \$18.6 million which is an increase of \$0.3 million, or 1.4 percent, over the FY 2024 Approved and Revised Budgets. Revenue totals \$28.4 million and includes employer contributions totaling \$23.4 million and projected investment income of \$5.0 million. This represents an increase of \$0.3 million, or 0.9 percent, over the FY 2024 Approved and Revised Budgets due to higher actuarially-determined contributions needed to meet expected benefit payments. Expenditures include \$18.4 million in benefits paid and \$0.1 million in administrative expenses. This represents a net increase of \$0.3

## Trust Funds

million, or 1.4 percent, over the FY 2024 Approved and Revised Budgets due to an increase in projected benefits paid in FY 2025 based on the actuarial valuation report. Administrative expenditures provide funding for the cost of actuarial services, investment services, and custodial management fees.



# Informational

(The following list is hyperlinked to corresponding sections.)

- [Benchmarks](#)
- [School Operating Fund Positions](#)
- [Staffing](#)
- [Cost Per Pupil](#)
- [Cost Per Service](#)
- [Special Education Services](#)
- [Student Needs](#)





FY 2020 - FY 2025							
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2024	FY 2025
	Actual	Actual	Actual	Actual	Approved	Revised	Proposed
<b>Enrollment</b>							
General	171,083	163,530	162,111	162,781	162,196	162,826	163,005
Special Ed Level 2 and Preschool	<u>17,272</u>	<u>16,218</u>	<u>16,310</u>	<u>17,014</u>	<u>17,756</u>	<u>17,572</u>	<u>18,696</u>
<b>Subtotal</b>	<b>188,355</b>	<b>179,748</b>	<b>178,421</b>	<b>179,795</b>	<b>179,952</b>	<b>180,398</b>	<b>181,701</b>
Students Served at Fairfax Adult HS/Outside FCPS	<u>774</u>	<u>609</u>	<u>662</u>	<u>740</u>	<u>731</u>	<u>606</u>	<u>597</u>
<b>Total</b>	<b>189,129</b>	<b>180,357</b>	<b>179,083</b>	<b>180,535</b>	<b>180,683</b>	<b>181,004</b>	<b>182,298</b>
English for Speakers of Other Languages (ESOL)	36,325	33,325	34,944	35,949	36,790	36,790	38,163
Percent of Subtotal Enrollment	19.3%	18.5%	19.6%	20.0%	20.4%	20.4%	21.0%
Special Ed Unduplicated Count	27,644	26,468	26,711	27,940	28,251	29,689	29,697
Percent of Subtotal Enrollment	14.7%	14.7%	15.0%	15.5%	15.7%	16.5%	16.3%
Students Eligible for Free or Reduced-Price Meals <sup>1</sup>	57,899	-	-	60,081	62,803	63,538	66,995
Percent of Subtotal Enrollment	30.7%	-	-	33.4%	34.9%	35.2%	36.9%
Special Education Services	47,576	45,439	46,417	48,305	47,773	50,480	50,899
Number of Schools and Centers	198	199	199	199	199	199	199
New Schools	0	1	0	0	0	0	0
<b>School Operating Fund Positions</b>	<b>24,266.9</b>	<b>24,606.7</b>	<b>24,763.2</b>	<b>24,656.9</b>	<b>25,175.4</b>	<b>25,279.6</b>	<b>25,743.7</b>
School-Based Positions	22,652.5	22,863.6	22,962.1	22,789.7	23,282.4	23,381.6	23,852.8
Nonschool-Based Positions	1,614.4	1,743.1	1,801.1	1,867.2	1,893.1	1,898.1	1,890.9
Percent School-Based	93.3%	92.9%	92.7%	92.4%	92.5%	92.5%	92.7%
Percent Nonschool-Based	6.7%	7.1%	7.3%	7.6%	7.5%	7.5%	7.3%
Market Scale Adjustment	1.00%	0.00%	2.00%	4.00%	3.00%	5.00% <sup>2</sup>	6.00%
195-Day Beginning Teacher Salary	\$50,000	\$50,000	\$51,000	\$53,313 <sup>3</sup>	\$54,913	\$56,011	\$59,372
Average Teacher Salary	\$80,680	\$80,680	\$79,896	\$83,521	\$86,026	\$85,192	\$90,304 <sup>4</sup>
195-Day Top of Scale Teacher Salary	\$104,269	\$104,269	\$106,354	\$112,290	\$116,816	\$119,152	\$126,301
FCPS Cost Per Pupil <sup>5</sup>	\$16,043	\$16,505	\$18,118	\$18,772	\$19,795	\$19,795	\$21,312
Number of Buses	1,625	1,625	1,625	1,625	1,625	1,625	1,625
Average Age	8.2	8.6	8.7	8.4	8.1	7.4	8.6
<b>School Operating Fund</b>							
Total Disbursements (\$ in millions)	\$2,954.9	\$2,990.3	\$3,149.4	\$3,369.8	\$3,511.8	\$3,878.7	\$3,813.6
Source of SOF Revenue (\$ in millions)							
County \$	\$2,136.0	\$2,143.3	\$2,172.7	\$2,275.3	\$2,419.4	\$2,419.4	\$2,673.4
County %	68.9%	66.4%	63.1%	61.4%	68.9%	61.9%	70.1%
State \$	\$708.7	\$781.9	\$796.6	\$886.9	\$935.3	\$955.0	\$977.5
State %	22.9%	24.2%	23.1%	23.9%	26.6%	24.4%	25.6%
Federal \$	\$46.5	\$93.2	\$167.1	\$169.7	\$48.8	\$115.8	\$51.1
Federal %	1.5%	2.9%	4.9%	4.6%	1.4%	3.0%	1.3%
Beginning Balance \$ <sup>6</sup>	\$96.9	\$103.4	\$204.3	\$263.2	\$28.1	\$301.4	\$28.1
Beginning Balance %	3.1%	3.2%	5.9%	7.1%	0.8%	7.7%	0.7%
City of Fairfax \$	\$48.7	\$47.7	\$48.9	\$52.9	\$52.3	\$52.3	\$55.6
City of Fairfax %	1.6%	1.5%	1.4%	1.4%	1.5%	1.3%	1.5%
Other \$	\$24.4	\$15.9	\$23.0	\$26.3	\$28.0	\$28.0	\$28.0
Other %	0.8%	0.5%	0.7%	0.7%	0.8%	0.7%	0.7%
Reserves \$	\$38.2	\$41.0	\$31.9	\$31.9	\$0.0	\$35.0	\$0.0
Reserves %	<u>1.2%</u>	<u>1.3%</u>	<u>0.9%</u>	<u>0.9%</u>	<u>0.0%</u>	<u>0.9%</u>	<u>0.0%</u>
<b>Total \$</b>	<b>\$3,099.4</b>	<b>\$3,226.5</b>	<b>\$3,444.5</b>	<b>\$3,706.2</b>	<b>\$3,511.8</b>	<b>\$3,906.8</b>	<b>\$3,813.6</b>

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

<sup>2</sup>In FY 2024 the Approved Budget included a 3.0% MSA and an additional 2.0% MSA effective January 1, 2024.

<sup>3</sup>In FY 2023 teacher contracts increased from 194-day to 195-day.

<sup>4</sup>The FY 2025 average teacher salary is MA Step 10, 195-day.

<sup>5</sup>The FY 2021 and FY 2022 actual FCPS cost-per-pupil number includes federal stimulus funding.

<sup>6</sup>Beginning Balance includes carry forward of commitments and outstanding encumbered obligations in the actual/revised amounts.

# School Operating Fund Positions

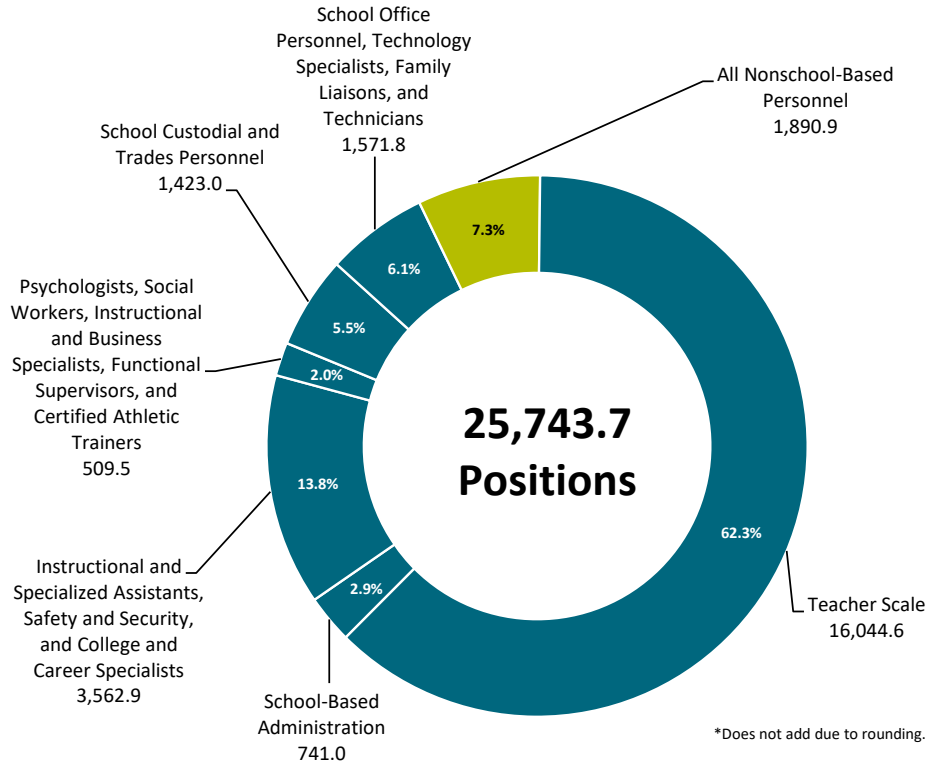
Over 92 percent of Operating Fund positions, or 23,852.8, are in classrooms and school buildings, directly serving the needs of our students.

FY 2025 Position Adjustment Summary	
<b>FY 2024 Approved</b>	<b>25,175.4</b>
FY 2023 Final Budget Review	204.0
FY 2024 Out of Cycle Budget Review on October 26, 2023	(100.8)
FY 2024 Midyear Budget Review	1.0
<b>FY 2024 Revised</b>	<b>25,279.6</b>
<b>FY 2025 Adjustments</b>	
• Enrollment Adjustments	498.8
• Family Liaisons	37.6
• Position Conversions	8.9
• JET Year 3	4.0
• School Security Officer	1.0
• Certified Athletic Trainers Year 2	5.0
• Inclusive Preschool Expansion	26.0
• Assistant Director of Student Activities	12.5
• Family Partnership Specialist	1.0
• ESSER Funded Positions	(31.5)
• Staffing Reserve (nonrecurring from FY 2024 quarterly reviews)	(99.2)
<b>FY 2025 Proposed</b>	<b>25,743.7</b>

## FY 2025 Proposed Budget Full-Time Positions

In FY 2025, FCPS expects to employ 25,743.7 full-time equivalent (FTE) positions. The following charts show the number of school-based and nonschool-based authorized positions in the School Operating Fund by position type. FCPS budgets for hourly personnel (e.g., hourly family liaisons, substitutes, bus drivers, and bus attendants) that are not reflected in the charts below.

### The Majority of Employees are School-Based\*



A total of 23,852.8 positions, or 92.7 percent of School Operating Fund positions, are in classrooms and school buildings, directly serving the needs of FCPS students. The remaining 1,890.9 positions are nonschool-based which deliver central support to schools, and represents 7.3 percent of FCPS positions. Over 34 percent of nonschool-based positions are trades, transportation, custodial, and office assistant personnel, representing 2.5 percent of total FCPS-funded positions. By contrast, administrators (Leadership Team and management) represent less than 1.0 percent of total FCPS School Operating Fund positions.

FY 2025 Nonschool-Based Positions by Type <sup>1</sup>		
Nonschool-Based Position Category <sup>2</sup>	Positions	Percent of Total Operating Positions
Leadership Team and Management	209.0	0.8%
Specialists-Professional	553.8	2.2%
Specialists-Technical	256.2	1.0%
Technician/Paraprofessional	218.4	0.8%
Office Assistant Personnel	181.6	0.7%
Trades Personnel	406.0	1.6%
Transportation/Custodial Personnel	66.0	0.3%
<b>Total</b>	<b>1,890.9</b>	<b>7.3%</b>

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

<sup>2</sup>FCPS does not include contracted hourly family liaisons, substitutes, bus drivers and attendants in position counts.

# School Operating Fund Positions

## Position Adjustments

The net impact of position adjustments is an increase of 568.3 positions over the FY 2024 Approved Budget and an increase of 464.1 positions over the FY 2024 Revised Budget. The chart below illustrates by position type the net change in both school-based and nonschool-based positions.

Position Type	Position Changes*						Change		Change	
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2024	FY 2025	FY 2024	FY 2025	FY 2024	FY 2025
	Actual	Actual	Actual	Approved	Revised	Proposed	Approved to Proposed	Proposed	Revised to Proposed	Proposed
Teacher Scale Positions	15,470.2	15,567.1	15,434.1	15,721.0	15,815.2	16,044.6	323.7	2.1%	229.5	1.5%
School Administration	668.0	662.0	707.0	725.0	725.0	741.0	16.0	2.2%	16.0	2.2%
Psychologists, Social Workers, Instructional and Business Specialists, Functional Supervisors, and Certified Athletic Trainers	480.5	498.5	502.5	500.5	505.5	509.5	9.0	1.8%	4.0	0.8%
Instructional and Specialized Assistants, Safety and Security Specialists and Assistants, and College and Career Specialists	3,343.2	3,327.2	3,296.9	3,405.9	3,405.9	3,562.9	157.0	4.6%	157.0	4.6%
School Office Personnel, Tech Specialists, Family Liaisons, and Technicians	1,497.8	1,491.3	1,455.8	1,516.5	1,516.5	1,571.8	55.3	3.6%	55.3	3.6%
School Custodians and Trades Personnel	1,404.0	1,416.0	1,393.5	1,413.5	1,413.5	1,423.0	9.5	0.7%	9.5	0.7%
<b>School-Based Total</b>	<b>22,863.6</b>	<b>22,962.1</b>	<b>22,789.7</b>	<b>23,282.4</b>	<b>23,381.6</b>	<b>23,852.8</b>	<b>570.4</b>	<b>2.5%</b>	<b>471.2</b>	<b>2.0%</b>
<b>All Nonschool-Based</b>	<b>1,743.1</b>	<b>1,801.1</b>	<b>1,867.2</b>	<b>1,893.1</b>	<b>1,898.1</b>	<b>1,890.9</b>	<b>(2.1)</b>	<b>-0.1%</b>	<b>(7.1)</b>	<b>-0.4%</b>
<b>Total</b>	<b>24,606.7</b>	<b>24,763.2</b>	<b>24,656.9</b>	<b>25,175.4</b>	<b>25,279.6</b>	<b>25,743.7</b>	<b>568.3</b>	<b>2.3%</b>	<b>464.1</b>	<b>1.8%</b>

\*Does not add due to rounding.

## School-Based Positions

In FY 2025, there is a net increase of 570.4 school-based positions over the FY 2024 Approved Budget. The net increase over the approved budget is due to an increase of 498.8 positions for growing student needs and enrollment, 36.75 family liaison positions, a total of 10.0 certified athletic trainers for year 1 and year 2 implementation, 13.0 preschool teachers and 13.0 instructional assistants for the inclusive preschool expansion, 6.85 algebra readiness teachers, and 12.5 assistant directors of student activities offset by the reduction of 15.5 ESSER funded positions and 5.0 positions that were reclassified from school-based to nonschool-based to better reflect the responsibilities of the positions.

The net increase of 471.2 positions over the FY 2024 Revised Budget includes an increase of 498.8 positions for growing student needs and enrollment, 36.75 family liaison positions, 5.0 certified athletic trainers for year 2, 13.0 PreK teacher and 13.0 instructional assistants for the inclusive preschool expansion, 6.85 algebra readiness teachers, and 12.5 assistant directors of student activities offset by the reduction of 15.5 ESSER funded positions and 99.2 one-time staffing reserve teacher positions.

As shown on the chart that follows, growing student needs and enrollment will cost \$46.6 million in FY 2025. This cost is calculated prior to any recommended staffing formula changes. Increased student needs, in the form of special education services, English for Speakers of Other Languages (ESOL) services, and students eligible for free or reduced prices meals, contribute toward \$38.9 million of the cost while overall enrollment growth and technical updates (e.g., building square footage) account for \$7.7 million. As a result, the budget includes 498.8 additional positions.

# School Operating Fund Positions

School Position Changes Based on Enrollment and Student Needs FY 2024 Approved to FY 2025 Proposed*					
	Elementary Positions	Middle Positions	High Positions	Total Positions	Amount (\$ in millions)
<b>General Education and Administration</b>					
Principal / Asst Principal	13.0	3.0	0.0	16.0	\$ 2.7
Teacher Scale	77.0	15.0	(12.0)	80.0	8.7
Technical and Office Personnel	14.5	2.5	(0.5)	16.5	1.3
Classroom Instructional Support	(8.0)	0.0	0.0	(8.0)	(0.4)
Custodial	11.0	0.5	(2.0)	9.5	0.6
Substitutes and Logistics					0.8
<b>Subtotal</b>	<b>107.5</b>	<b>21.0</b>	<b>(14.5)</b>	<b>114.0</b>	<b>\$ 13.7</b>
<b>English for Speakers of Other Languages (ESOL) Teachers</b>	<b>0.5</b>	<b>34.5</b>	<b>35.0</b>	<b>70.0</b>	<b>\$ 7.7</b>
<b>Special Education</b>					
Teacher Scale				160.9	\$ 17.6
Technical and Office Personnel				2.0	0.1
Classroom Instructional Support				152.0	7.5
<b>Subtotal</b>				<b>314.9</b>	<b>\$ 25.2</b>
<b>Total</b>				<b>498.8</b>	<b>\$ 46.6</b>

\*Does not add due to rounding.

## Nonschool-Based Positions

In FY 2025, there is a net decrease of 2.1 nonschool-based positions from the FY 2024 Approved Budget and a net decrease of 7.1 positions from the FY 2024 Revised Budget. The net decrease from the approved budget includes the removal of 16.0 ESSER funded positions offset by 4.0 positions to address the third and final year recommendations of the Joint Environmental Task Force (JET) program; 1.0 school security officer; a 0.875 family engagement region representative; a 1.0 family partnership representative; 2.0 position conversions using existing resources; and 5.0 positions that were reclassified from school-based to nonschool-based to better reflect the responsibilities of the positions.

The net decrease over the revised budget is due the removal of 16.0 ESSER funded positions offset by 4.0 positions to address the third and final year recommendations of the Joint Environmental Task Force (JET) program; 1.0 school security officer; a 0.875 family engagement region representative; a 1.0 family partnership representative; and 2.0 position conversions using existing resources.

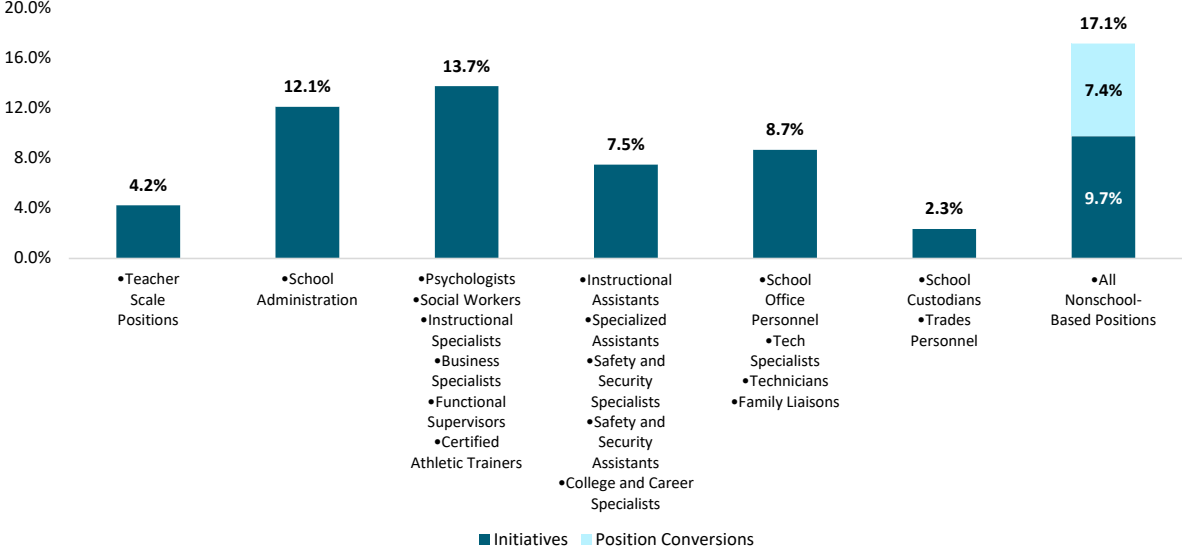
FY 2020 to FY 2025 Position Change						
Description	FY 2020 Actual		FY 2025 Proposed		Change FY 2020 to FY 2025	
	Positions	Percent	Positions	Percent	Positions	Percent
School-Based	22,652.5	93.3%	23,852.8	92.7%	1,200.3	5.3%
Nonschool-Based*	1,614.4	6.7%	1,890.9	7.3%	276.5	17.1%
<b>Total</b>	<b>24,266.9</b>	<b>100.0%</b>	<b>25,743.7</b>	<b>100.0%</b>	<b>1,476.8</b>	<b>6.1%</b>

\*The increase in nonschool-based positions is primarily for programs such as cybersecurity, equity and compliance, school support, JET initiatives, safety and security, and for 119.4 position conversions using existing resources beginning in FY 2021.

# School Operating Fund Positions

Since FY 2020, nonschool-based positions have increased by 276.5 positions, or 17.1 percent, while school-based positions have increased by 1,200.3 positions, or 5.3 percent. The increase in nonschool-based positions is primarily due to an increase in positions for such programs as cybersecurity, equity and compliance, school support, JET initiatives, safety and security, and position conversions from previously traded positions offset by budget reductions. School-based positions were also reduced in some years; however, the reductions were offset by positions added primarily for rising student enrollment and staffing formula changes.

**School-Based and Nonschool-Based Positions Percent Growth  
FY 2020 Actual to FY 2025 Proposed\***



\*The increase in nonschool-based positions is primarily for programs such as cybersecurity, equity and compliance, school support, JET initiatives, and safety and security, and for 119 position conversions using existing resources beginning in FY 2021.

As shown in the following chart, nonschool-based positions per 1,000 students is 10.4 in both FY 2005 and FY 2025, whereas school-based positions have increased from 120.8 to 131.3 during the same period. The increase in the concentration of school-based positions per 1,000 students reflects FCPS' commitment to direct resources to schools.

# School Operating Fund Positions

Summary of Position Changes FY 2005 - FY 2025 <sup>1</sup>							
Fiscal Year	Positions		Change from Prior Year		Student Enrollment	Positions per 1,000 Students	
	SB	NSB	SB	NSB		SB	NSB
FY 2005	19,853.8	1,710.3	444.4	50.8	164,408	120.8	10.4
FY 2006	20,144.2	1,727.3	290.4	17.0	164,284	122.6	10.5
FY 2007	20,264.1	1,739.8	119.9	12.5	164,486	123.2	10.6
FY 2008	20,504.1	1,756.5	240.0	16.7	166,307	123.3	10.6
FY 2009	20,552.9	1,758.3	48.8	1.8	169,538	121.2	10.4
FY 2010	20,374.5	1,700.0	(178.4)	(58.3)	172,391	118.2	9.9
FY 2011	20,549.2	1,600.5	174.7	(99.5)	174,933	117.5	9.1
FY 2012	21,169.6	1,610.5	620.4	10.0	177,918	119.0	9.1
FY 2013	21,850.7	1,619.9	681.1	9.4	181,259	120.5	8.9
FY 2014	22,175.4	1,667.9	324.7	48.0	183,895	120.6	9.1
FY 2015	21,853.8	1,589.9	(321.7)	(78.0)	185,914	117.5	8.6
FY 2016	22,235.2	1,591.9	381.4	2.0	185,979	119.6	8.6
FY 2017	22,351.3	1,588.9	116.2	(3.0)	187,484	119.2	8.5
FY 2018	22,358.7	1,579.4	7.3	(9.5)	188,403	118.7	8.4
FY 2019	22,570.2	1,591.9	211.5	12.5	187,474	120.4	8.5
FY 2020	22,652.5	1,614.4	82.4	22.5	188,355	120.3	8.6
FY 2021	22,863.6	1,743.1	211.1	128.7	179,748	127.2	9.7
FY 2022	22,962.1	1,801.1	98.5	58.0	178,421	128.7	10.1
FY 2023	22,789.7	1,867.2	(172.4)	66.1	179,795	126.8	10.4
FY 2024 <sup>2</sup>	23,381.6	1,898.1	591.9	30.9	180,398	129.6	10.5
FY 2025 <sup>3</sup>	23,852.8	1,890.9	471.2	(7.2)	181,701	131.3	10.4

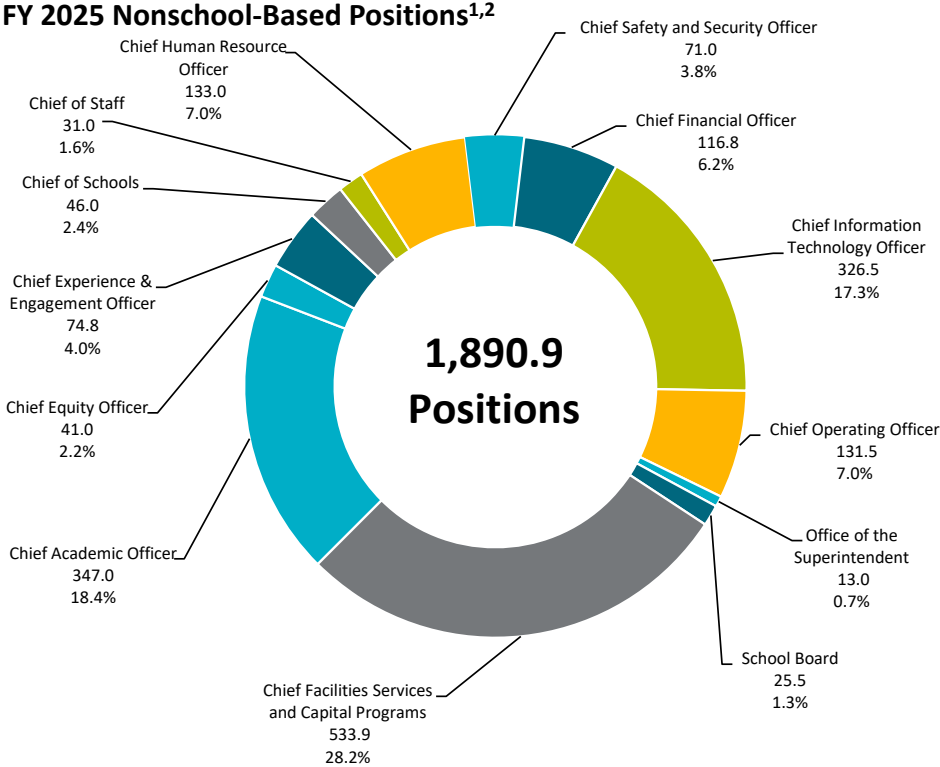
<sup>1</sup>Does not add due to rounding.

<sup>2</sup>FY 2024 reflects the revised budget.

<sup>3</sup>FY 2025 reflects the proposed budget. Student enrollment reflects the FY 2025 enrollment after excluding students served outside of FCPS and at Fairfax Adult HS.

The following chart displays the distribution of nonschool-based positions by chief and office. Of the total nonschool-based positions, 38.9 percent support FCPS maintenance, transportation, safety, and facility requirements under the Office of the Chief of Facilities Services and Capital Programs, Chief of Safety and Security, and Chief Operating Officer. In addition, 38.1 percent of nonschool-based positions are under the Chief Academic Officer, Chief of Schools, and Chief Information Technology Officer 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.

# School Operating Fund Positions



<sup>1</sup>FCPS does not include contracted hourly family liaisons, substitutes, bus drivers and attendants in position counts.

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

# Staffing

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

## School-Based Staffing Formulas

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

## General Education, Including General Education Staffing

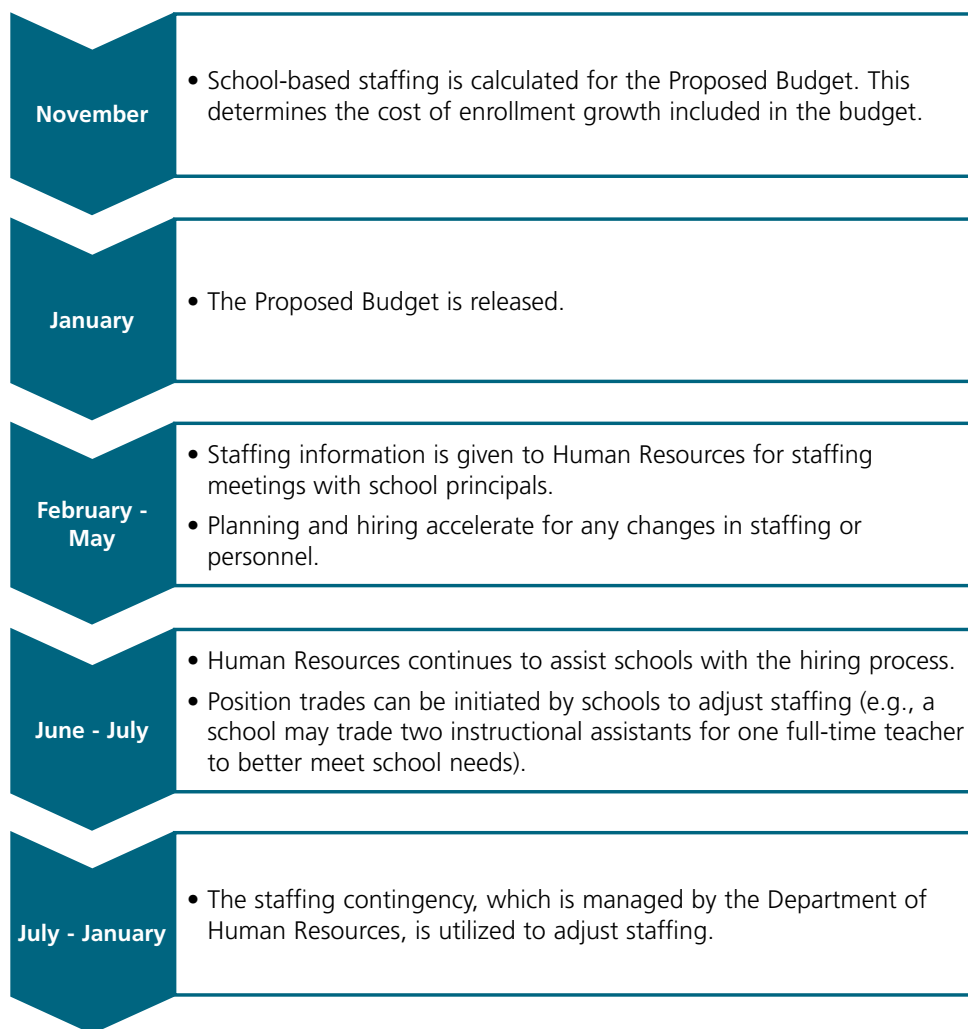
Kindergarten staffing is based on a divisor of 25 and a class size cap of 28, with an exception for eligible schools participating in the State's K-3 Primary Class Size Reduction program with maximum class sizes ranging from 19 to 24 students. The grade 1-6 staffing formula uses a divisor based on enrollment and percentage of students eligible for FRM as presented in the chart below. The projected enrollment divided by the applicable value determines the allocation of teacher positions. To determine the number of needs-based positions, calculate the difference between total teacher positions and the result of projected enrollment divided by the base ratio in the applicable column.

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

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



## Staffing Process and Timeline



## Staffing Contingency

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

	Staffing Contingency	Positions
<b>FY 2023</b>		
- Budgeted		310.0
- Positions added with one-time funding		265.0
- Utilized		(572.7)
- Ending balance		2.4
<b>FY 2024</b>		
- Budgeted		310.0
- Positions added with one-time funding		200.0
- Positions returned during off cycle budget review		(100.8)
- Utilized through December		(363.8)
- Available		45.4
<b>FY 2025</b>		
- Budgeted		310.0

# Staffing

## Elementary School Teacher Staffing Formulas

### Kindergarten

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

### Grades 1-6

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

### Elementary Staffing Divisors

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

## Positions Budgeted for Average Size Elementary School (657 students)

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

## Elementary School Staffing

Kindergarten classes are staffed at a ratio of 25 students per teacher and instructional assistant with a maximum class size cap of 28 except in state K-3 schools which have maximum class sizes based on state guidelines. Grades 1-6 are staffed at a ratio of 20-26 students per teacher based on the percentage of students eligible for FRM and enrollment. Other staffing formulas include advanced academic centers, ESOL, language immersion, counselors, and librarians. A complete listing of staffing formulas is available in the Appendix and highlights adjustments from the FY 2024 budget. School principals have flexibility in determining how staffing is ultimately utilized.

The adjacent chart provides a summary of the general classroom teacher staffing formulas. The chart below shows the results of applying the classroom teacher staffing formula to an elementary school with 657 students and 38.5 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
General Education	614		
Special Education Level 2	43		
<b>Total Enrollment</b>	<b>657</b>		
Kindergarten	78	78 / 25 = 3.1	3.0
<b>Kindergarten Classroom Teachers 3.0</b>			
Grades 1-6	536	FRM = 38.5%	
Special Education Level 2	43		
	579	579 / 23 = 25.2	25.0
<b>Grades 1-6 Classroom Teachers 25.0</b>			

## Average Size Elementary School Class

- In FY 2025, a total of 3,930 classroom teachers are required to staff elementary classes for 82,361 general education students. The average divisionwide elementary school ratio is 21.0 students for each teacher.
- When resource teachers in special programs, librarians, school counselors, art, music, physical education, reading, and ESOL teachers are included, the divisionwide elementary school ratio is reduced to 13.9 students for each teacher.

## Middle School Staffing

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

The adjacent chart provides a summary of middle school classroom teacher staffing formulas. A complete listing of staffing formulas is available in the Appendix and highlights adjustments from the FY 2024 budget. The chart below shows the results of applying the classroom teacher staffing formulas to a middle school with 1,074 students and 38.1 percent of the student population eligible for FRM.

Middle School Regular Staffing			
	Enrollment		Teachers
General Education	952		
Special Education Level 2	<u>122</u>		
<b>Total Enrollment</b>	<b>1,074</b>		
Core and Noncore Teachers		952 x 7 / 139.5	47.8
Inclusive Practices Teachers		122 x 3 / 139.5	2.6
FRM Eligibility	409	409 x 0.8 / 139.5	<u>2.3</u>
<b>Classroom Teacher Allocation</b>			<b>52.7</b>

## Average Size Middle School Class

- In FY 2025, a total of 1,420.3 classroom teachers are required to staff middle school classes for 24,745 general education students. Based on FY 2025 projected enrollment, the average divisionwide middle school ratio is 24.4 students for each teacher.
- When resource teachers in special programs, librarians, school counselors, reading, and ESOL teachers are included, the divisionwide middle school ratio is reduced to 19.2 students for each teacher.

### Middle School Teacher Staffing Formulas

#### General

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

#### Inclusive Practices

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

#### Free or Reduced-Price Meals

Eligible students x factor  
divided by 139.5

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

### Positions Budgeted for Average Size Middle School (1,074 students)

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

# Staffing

## High School Teacher Staffing Formulas

### General

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

### Inclusive Practices

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

### English

Enrollment divided by 120

### Free or Reduced-Price Meals

Eligible students x factor  
divided by 155

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

## Positions Budgeted for Average Size High School (2,340 students)

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

## High School Staffing

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

The adjacent chart provides a summary of high school classroom teacher staffing formulas. A complete listing of staffing formulas is available in the Appendix and highlights adjustments from the FY 2024 budget. The following chart shows the results of applying the classroom teacher staffing formulas to a high school with 2,340 students and 33.7 percent of the student population eligible for FRM.

High School Regular Staffing <sup>1</sup>		
	Enrollment	Teachers
General Education	2,128	
Special Education Level 2	<u>212</u>	
<b>Total Enrollment</b>	<b>2,340</b>	
Core Teachers	2,128 x 6 / 155	82.4
Inclusive Practices Teachers	212 x 4 / 155	5.5
FRM Eligibility	789	789 x 0.8 / 155
English Teachers	2,128 / 120	17.7
SOL Class Size Teacher <sup>2</sup>		<u>1.0</u>

## Classroom Teacher Allocation 110.7

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

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

## Average Size High School Class

- In FY 2025, a total of 2,972.5 classroom teachers are required to staff high school classes for 53,208 general education students. Based on FY 2025 projected enrollment, the average divisionwide high school ratio is 25.1 students for each teacher.
- When all resource teachers in special programs, librarians, school counselors, reading teachers, assessment coaches, student activities, and ESOL teachers are included, the divisionwide high school ratio is reduced to 20.0 students for each teacher.

## Changes in School-Based Staffing

Over the years, there have been significant adjustments in school-based staffing. Major changes since FY 2021 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 2021 - FY 2025			
Fiscal Year	Program	Amount (\$ in millions)	Positions
2021	FCPSOn Middle School <sup>1</sup>	\$1.1	4.0
	Dropout and Prevention	\$1.5	12.0
	Resource Teachers	\$0.8	7.0
	Systemwide Social Worker Support	\$1.2	10.0
	Special Education Intensive Support	\$0.3	3.0
	School Counselors	\$0.4	4.0
	Post COVID-19 (recurring) <sup>2</sup>	\$9.3	50.0
	Technology Infrastructure Reserve (recurring) <sup>2</sup>	\$2.0	8.0
	Substance Abuse Prevention (including FY 2019 Final Budget Review)	\$1.1	12.5
2022	Advanced Academic Program (AAP) Phase I	\$2.6	24.0
	English for Speakers of Other Languages (ESOL) Staffing Phase I	\$4.9	50.0
	Psychologist and Social Workers <sup>3</sup>	\$2.1	18.0
	Staffing Contingency	(\$3.3)	(33.0)
	Title I Instructional Coaches	\$0.7	6.0
2023	TSSpec previously funded with ESSER II	\$3.1	24.5
	ESOL Teachers previously funded with ESSER III	\$1.0	10.0
	Staffing Contingency	\$8.6	83.0
	Elementary Special Education Lead Teacher	\$14.7	142.0
	ESOL Staffing Phase II	\$5.2	50.0
	Advanced Academic Program (AAP) Staffing Phase II	\$2.9	26.0
	Middle School Office Staffing	\$0.7	13.0
	Assistant Principal Staffing	\$8.4	52.0
	Special Education Novice Teacher Support	\$0.6	5.0
	Library Staffing for High School Special Education Centers	\$0.1	1.0
	Innovation Project at Lewis High School	\$0.4	3.7
	Translator/Interpreter Support	\$1.0	10.0
2024	School Security Officers	\$0.4	5.0
	Advanced Academic Program (AAP) Phase III	\$1.6	14.5
	Innovation Project at Lewis High School Year 2	\$0.5	2.7
	PreK Expansion <sup>4</sup>	\$2.0	0.0
	Family Liaisons Year 1 - Title 1 Schools <sup>5</sup>	\$0.0	41.1
	Certified Athletic Trainers Year 1 <sup>6</sup>	\$0.6	5.0
2025	Certified Athletic Trainers Year 2	\$0.7	5.0
	Inclusive Preschool Staffing	\$2.1	26.0
	Algebra Readiness Position Conversion	\$0.0	6.9
	Family Liaisons Year 2 - FRM Rate <sup>5</sup>	\$0.0	37.6
	School Security Officer	\$0.1	1.0
Assistant Director of Student Activities (former ESSER)	\$1.7	12.5	

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

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

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

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

<sup>5</sup>In FY 2024 position conversions to provide a dedicated family liaison at each of the 42 Title I schools and five family engagement region representatives. In FY 2025 position conversions to add at 42 additional schools based on FRM and one additional region representative.

<sup>6</sup>Certified Athletic Trainer positions were added at FY 2023 year end.

*Over the years, there have been significant adjustments in school-based staffing as FCPS adjusts to changing student needs.*

# Cost Per Pupil

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

*The FCPS FY 2024 Approved Budget WABE cost per pupil is \$19,795 which is calculated based on averages for general education and special education.*

## Cost Per Pupil

### Washington Area Boards of Education (WABE)

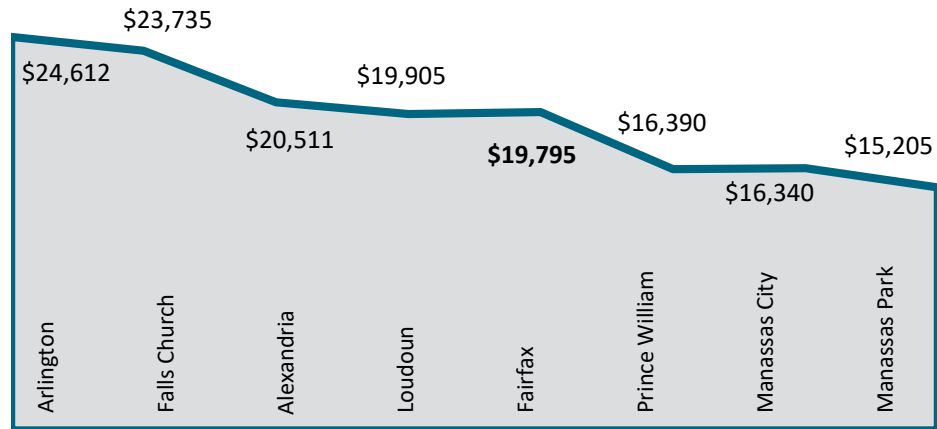
Cost-per-pupil calculations provide an overall view of the cost of all programs that can be used to compare how school systems spend their funds. These comparisons are made between school divisions or as a time-series comparison within one division. A divisionwide cost per pupil is computed annually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

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

### WABE Comparative Cost Per Pupil

The WABE comparative cost per pupil is calculated by each participating division after it finalizes its approved budget in the spring. The FY 2024 divisionwide average cost per pupil ratios, calculated according to WABE guidelines, are shown in the chart below. In FY 2024, FCPS ranks fifth compared to other school districts in the metropolitan area with a cost per pupil of \$19,795. The WABE cost per pupil calculations in the chart below exclude federal stimulus dollars related to the pandemic.

**WABE Cost Per Pupil**  
**FY 2024 WABE Comparison to Other School Divisions<sup>1,2,3,4</sup>**



<sup>1</sup>Source: FY 2024 Washington Area Boards of Education (WABE) Guide.

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

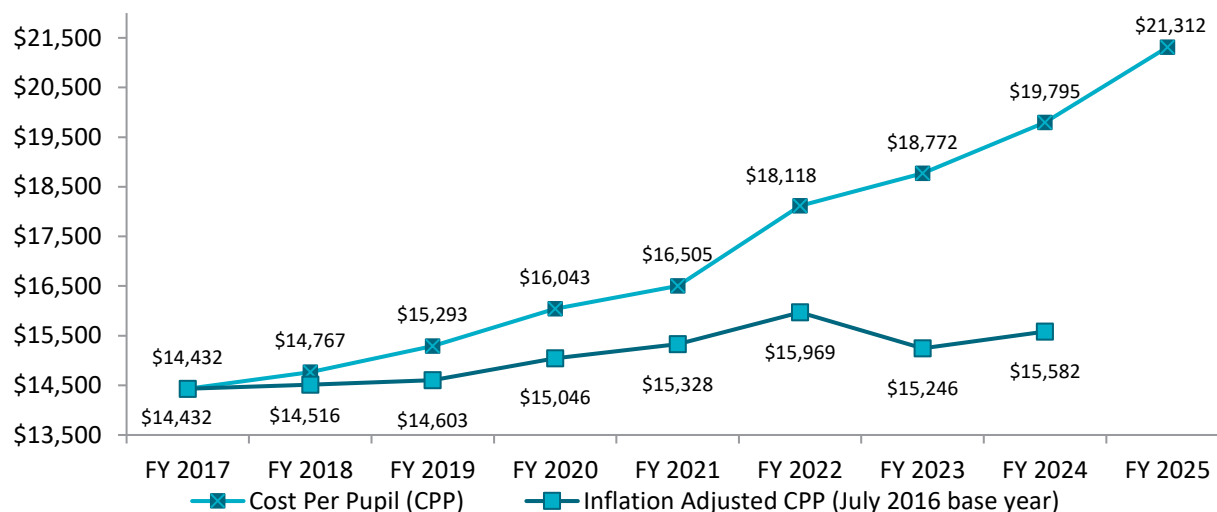
<sup>3</sup>Montgomery County and Prince George's County were unable to participate in the FY 2024 WABE Guide.

<sup>4</sup>Excludes federal stimulus funding.

## FCPS Cost Per Pupil Over Time

Per-pupil spending increased by 3.6 percent in FY 2023, 5.4 percent in FY 2024, and 7.7 percent as of the FY 2025 Proposed Budget. After adjusting for inflation, the average annual increase from FY 2017 to FY 2024 is 1.1 percent.

**FCPS Cost Per Pupil Over Time\***



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

## Cost Per Pupil

The FCPS FY 2025 average general education and average special education cost per pupil and per-service costs are derived using direct and indirect costs and student enrollment or services rendered. The FCPS cost-per-pupil figure shown in the bottom line of the table below is the FCPS average per-pupil cost for all instructional programs. Cost-per-pupil figures are computed by identifying all School Operating Fund (SOF) costs and entitlement grants directly associated with an instructional program, such as Title I, PreK and Early Head Start, or elementary general education. Indirect costs such as instructional support, facilities management, general support, transportation, and central administration are distributed proportionally based on student enrollment. Total expenditures divided by program enrollment determine average per-pupil costs. The following table shows FCPS' average cost-per-pupil data for three years.

*The FCPS FY 2025 average general education and average special education cost per pupil and per-service costs are derived using direct and indirect costs and student enrollment or services rendered.*

**FY 2025 Proposed Cost Per Pupil Summary\***

	FY 2023 Approved	FY 2024 Approved	FY 2025 Proposed	Change FY 2024 - FY 2025	
				Amount	Percent
<b>General Education</b>					
PreK and Early Head Start	\$18,025	\$20,309	\$18,048	(\$2,261)	-11.1%
Elementary School Program	\$16,049	\$16,800	\$17,871	\$1,071	6.4%
Middle School Program	\$15,116	\$15,610	\$16,839	\$1,228	7.9%
High School Program	\$15,441	\$16,404	\$17,895	\$1,492	9.1%
<b>Average for General Education</b>	<b>\$15,702</b>	<b>\$16,483</b>	<b>\$17,720</b>	<b>\$1,237</b>	<b>7.5%</b>
<b>Average for Special Education</b>	<b>\$30,042</b>	<b>\$31,150</b>	<b>\$33,050</b>	<b>\$1,900</b>	<b>6.1%</b>
<b>FCPS Cost Per Pupil</b>	<b>\$18,772</b>	<b>\$19,795</b>	<b>\$21,312</b>	<b>\$1,518</b>	<b>7.7%</b>

\*Does not add due to rounding.

## Cost Per Pupil

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

Various budget changes and economic factors converge to influence per-pupil costs. Almost all operating fund expenditures are included in cost-per-pupil calculations. Items that would increase the cost per pupil that are included in the budget are costs that increase at a higher percentage than the growth rate of students. For example, in this budget there are increases in compensation, costs for student needs, and retirement rate adjustments. Conversely, there may be factors that decrease the cost to educate each student in each cost-per-pupil category because they are decreasing or increasing less than the growth in students or services. An example of this would be the elimination of the ESSER II and III federal stimulus funding in FY 2023. Also, budget changes related to instructional and operational resources influence the per-pupil costs for FY 2025. Detailed descriptions of these resources can be found in the School Operating Fund Highlights section.

The FY 2025 general education cost per pupil for PreK and Early Head Start decreased by \$2,261, or 11.1 percent, from the FY 2024 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. Enrollment projections for the program are increasing 20.4 percent, while total costs increased by 7.0 percent. The decrease in the cost-per-pupil rate is primarily due to costs for the program increasing at a lower rate than the increases in student enrollment. In addition, the cost includes the prorated share of the inclusive preschool expansion program.

The FY 2025 general education cost per pupil for elementary school, which includes English for Speakers of Other Languages (ESOL), increased by \$1,071, or 6.4 percent. Total costs increased by 6.9 percent, while enrollment projections increased by 0.9 percent. The cost increase is primarily due to enrollment growth, investments for the third and final year of the Joint Environmental Task Force (JET) program, utilities, the ERFC DROP program, and an increase in technology requirements. In addition, funding includes the recurring cost of changes to the School-Based Administrator and Schedule C salary scales approved in the FY 2023 Final Budget Review, the full-year impact of the 2.0 percent compensation adjustment for all employees effective January 1, 2024 based on the General Assembly's adopted budget, a 6.0 percent compensation adjustment for all employees, rate changes for retirement and health, and an adjustment for employee turnover.

The FY 2025 general education cost per pupil for middle school, which includes ESOL, increased by \$1,228, or 7.9 percent. Total costs increased by 7.6 percent, while enrollment projections increased by 0.4 percent. The cost increase is primarily due to enrollment growth, investments for the third and final year of the Joint Environmental Task Force (JET) program, utilities, the ERFC DROP program, and fine and performing arts stipends. In addition, funding includes the recurring cost of changes to the School-Based Administrator and Schedule C salary scales approved in the FY 2023 Final Budget Review, the full-year impact of the 2.0 percent compensation adjustment for all employees effective January 1, 2024 based on the General Assembly's adopted budget, a 6.0 percent compensation adjustment for all employees, rate changes for retirement and health, and an adjustment for employee turnover.



The FY 2025 general education cost per pupil for high school, which includes ESOL, increased by \$1,492, or 9.1 percent. Total costs increased by 7.6 percent, while enrollment projections decreased by 0.8 percent. The cost increase is due to investments for the third and final year of the Joint Environmental Task Force (JET) program, the second year of a five-year plan to provide one additional certified athletic trainer at each of the 25 high schools, athletic expansion for boys volleyball and girls wrestling, utilities, the ERFC DROP program, fine and performing arts stipends, and grant adjustments offset by enrollment adjustments. In addition, funding includes the recurring cost of changes to the School-Based Administrator and Schedule C salary scales approved in the FY 2023 Final Budget Review, the full-year impact of the 2.0 percent compensation adjustment for all employees effective January 1, 2024 based on the General Assembly's adopted budget, a 6.0 percent compensation adjustment for all employees, rate changes for retirement and health, and an adjustment for employee turnover.

The FY 2025 average cost per pupil for general education, which includes ESOL, increased by \$1,237, or 7.5 percent, over the FY 2024 Approved Budget, which includes the combined impacts of PreK and Early Head Start, in addition to elementary, middle, and high school programs.

The FY 2025 average cost per pupil for special education increased by \$1,900, or 6.1 percent, over the FY 2024 Approved Budget. This increase in average cost per pupil for special education is primarily due to enrollment increases, the ERFC DROP program, the prorated share of the inclusive preschool expansion cost, and includes the recurring cost of changes to the School-Based Administrator and Schedule C salary scales approved in the FY 2023 Final Budget Review, the full-year impact of the 2.0 percent compensation adjustment for all employees effective January 1, 2024 based on the General Assembly's adopted budget, a 6.0 percent compensation adjustment for all employees, rate changes for retirement and health, and an adjustment for employee turnover. A net special education cost per pupil is calculated because a student not enrolled in special education would be enrolled in the general education program. For FY 2025, the additional net cost per pupil for special education is \$15,380 compared to \$14,667 in the FY 2024 Approved Budget.

The FY 2025 FCPS cost per pupil is \$21,312, an increase of \$1,518, or 7.7 percent, over the FY 2024 Approved Budget calculation. This increase is due to the compensation increases mentioned above, and other increases that can be found in the School Operating Funds Highlights section. The FCPS calculation uses the School Operating Fund with adjustments made as described in the first paragraph of the Cost Per Pupil section and are divided by the total approved student enrollment.

## Cost Per Service

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

### Cost Per Service

Cost per service is the cost of providing a specific type of educational service to an individual student. This is unlike cost per pupil, which is calculated from total expenditures and total student enrollment. These costs are calculated by services provided because special education and alternative programs are delivered on a per-service basis, and many students receive more than one service. Alternative school expenditures cross multiple programs, such as instructional support, special education, high school, and ESOL services, which are also delivered on a per-service basis. The average costs for these services are reported alongside special education services. The cost per service for students in special education and alternative programs is higher than other programs due primarily to lower pupil-teacher ratios and higher transportation costs. The table below summarizes the cost per service for ESOL and special education for each of the major service delivery modes.

FY 2025 Proposed Cost Per Service Summary*					
	FY 2023 Approved	FY 2024 Approved	FY 2025 Proposed	Change	
				FY 2024 - FY 2025 Amount	Percent
<b>English for Speakers of Other Languages (ESOL)</b>					
<b>Average for ESOL</b>	<b>\$4,269</b>	<b>\$4,643</b>	<b>\$5,139</b>	<b>\$496</b>	<b>10.7%</b>
<b>Special Education</b>					
Preschool	\$26,542	\$27,180	\$25,517	(\$1,663)	-6.1%
Level 1 Services	\$7,844	\$8,358	\$9,041	\$684	8.2%
Level 2 Services	\$34,988	\$37,218	\$39,865	\$2,647	7.1%
Related Services	\$8,107	\$8,210	\$8,863	\$653	8.0%
<b>Average for Special Education (per service)</b>	<b>\$17,349</b>	<b>\$18,421</b>	<b>\$19,283</b>	<b>\$862</b>	<b>4.7%</b>

\*Does not add due to rounding.

The FCPS Alternative High School programs and Nontraditional Schools and programs are currently under review in anticipation of a restructured model and are therefore, not included in the chart above. The new model will improve instructional practices that respond to the specific learning needs of students enrolled in nontraditional settings, increase fiscal responsibility and transparency, and promote equity and opportunity for students across the Division while partnering with schools and communities to meet the unique needs of FCPS students.

The FY 2025 Proposed Budget overall cost-per-service calculation for ESOL increased by 14.8 percent, and the number of services is projected to increase by 3.7 percent. Funding includes the recurring cost of changes to the School-Based Administrator and Schedule C salary scales approved in the FY 2023 Final Budget Review, the full-year impact of the 2.0 percent compensation adjustment for all employees effective January 1, 2024 based on the General Assembly's adopted budget, a 6.0 percent compensation adjustment for all employees, rate changes for retirement and health, and an adjustment for employee turnover.

In FY 2025, total special education services are projected to increase 6.5 percent, and costs are projected to increase 11.5 percent over the FY 2024 Approved Budget. This includes recurring cost of changes to the School-Based Administrator and Schedule C salary scales approved in the FY 2023 Final Budget Review, the full-year impact of the 2.0 percent compensation adjustment for all employees effective January 1, 2024 based on the General Assembly's adopted budget, a 6.0 percent compensation adjustment for all employees, rate changes for retirement and health, and an adjustment for employee turnover. Other investments can be found in the School

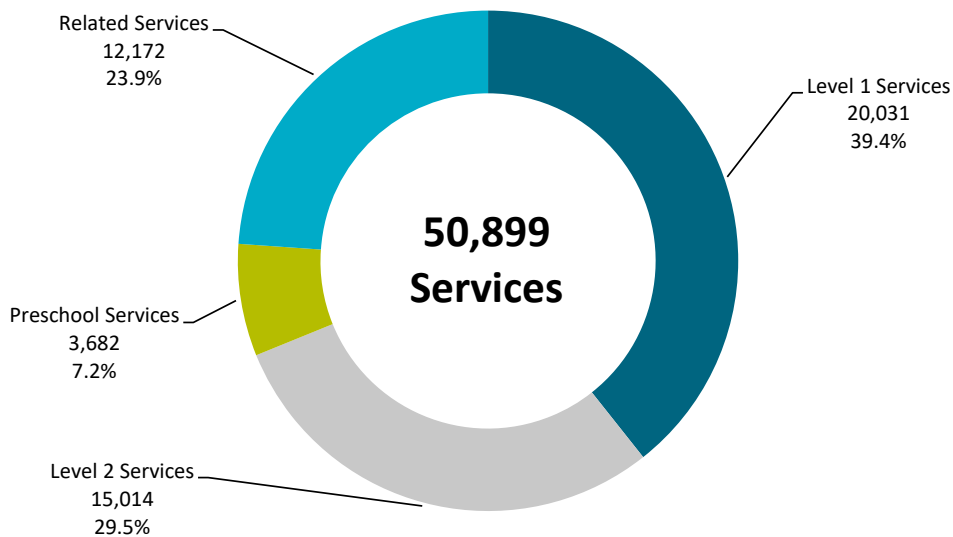
Operating Fund Expenditure Highlights section. The cost per service for preschool, level 1, level 2, and related services will be adjusted for the FY 2025 Approved Budget when the centralized funding for enrollment growth is distributed and allocated to school programs based on need. Changes in services and compensation adjustments result in variances in per-service costs, ranging from an increase of 8.2 percent to a decrease of 6.1 percent. The average cost per service for special education is \$19,283, an increase of \$862, or 4.7 percent, over the FY 2024 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, that includes 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 2025 Special Education Services**

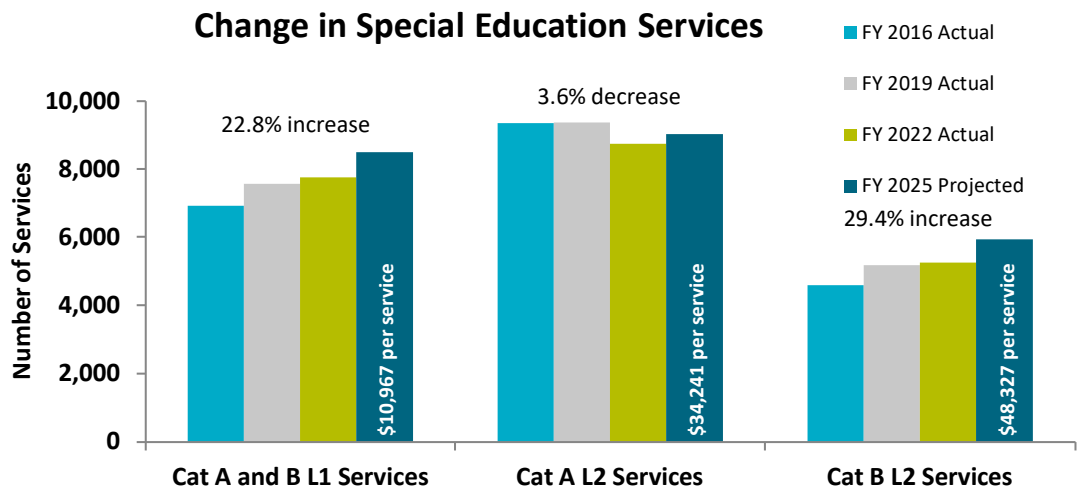


- Level 1 services are those provided to students for less than 50 percent of the school day. These services may be provided to students in a general education setting or in a more restrictive setting. If a student receives only Level 1 services, they are counted for FCPS enrollment purposes as a general education student.
- Level 2 services are those provided to students for 50 percent or more of the school day. These services may be provided in either a general education or a more restrictive setting. Students receiving Level 2 services are reported as special education students for enrollment purposes.
- Preschool special education services are provided to students under the age of five. These services may be provided either in a classroom setting or in the community. These students are reported as special education students for enrollment purposes.
- Related services are categorized as therapy services, assistive technology services, adaptive physical education services, audiology services, and career and transition services. Related services are provided to students also receiving Level 1, Level 2, or preschool special education services.

# Special Education Services

In FY 2025, 50,899 special education services are projected to be provided to 29,697 students, not including private school and contract services students. Services are provided in the areas of learning disabilities and emotional disabilities (Category A services); in autism, intellectual disabilities, noncategorical elementary, and physical disabilities (Category B services); and in adaptive physical education, communication disorders, deaf and hard-of-hearing, assistive technology, class-based preschool, preschool resource, preschool autism classes, therapy services (physical or occupational), visual impairment, and career and transition services. The majority of special education students receive their primary service in either Category A or Category B.

As shown in the chart below, over the past ten years the least resource intensive services (Category A and B Level 1) have increased by 22.8 percent, the more resource intensive services (Category A Level 2) have declined by 3.6 percent, while the most resource intensive services (Category B Level 2) have grown by 29.4 percent.

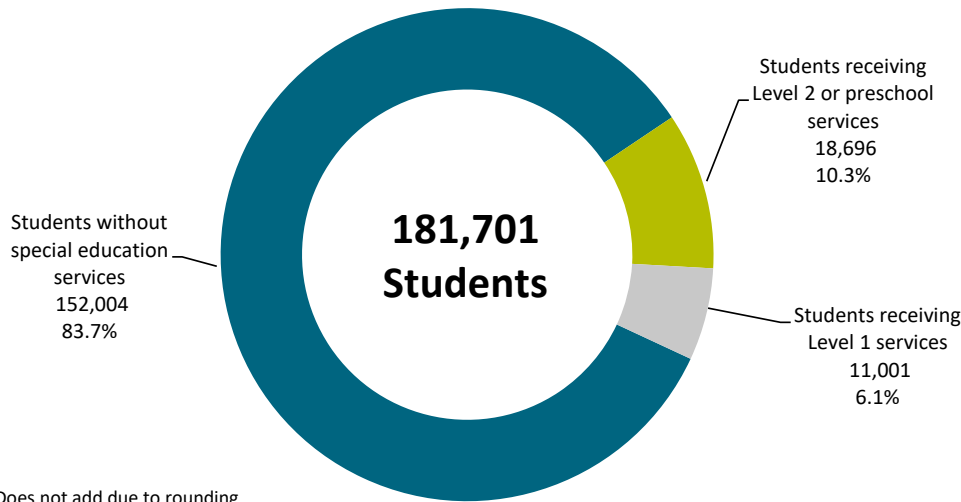


*The provision of special education services is mandated by the Individuals with Disabilities Education Act (IDEA).*

Staffing for special education services is based on ratios established by the School Board. See the [Staffing Standards section](#) for details. The provision of special education services is mandated by the Individuals with Disabilities Education Act (IDEA). Specific regulations governing FCPS' special education program are established by the Commonwealth of Virginia and mandate that special education be staffed according to ratios for each category/service provided at a site. The state staffing ratios are treated as caps, so if a class or caseload exceeds the ratio at any point during the school year, providing additional resources is mandatory.

In FY 2025, students receiving special education services are projected to make up 16.3 percent of the total FCPS enrollment as shown in the following chart. Students receiving Level 1 services make up 6.1 percent of the FY 2025 total, while students receiving Level 2 services or preschool services make up 10.3 percent of the total enrollment.

## FY 2025 Projected Unduplicated Enrollment\*



Because of the difficulty in hiring certified special education teachers after the beginning of the school year, special education staffing projections account for growth in services that occurs during the school year. This growth occurs for several reasons:

- FCPS special education students move from Level 1 to Level 2 status as determined in their annual IEP meeting.
- FCPS special education students are found to need a different combination of services or additional services as determined in their annual IEP meeting.
- FCPS students who had not previously received special education services are found eligible.
- Students from outside FCPS move to the area and are found eligible for special education services.

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

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

# Special Education Services

Special Education Services and Enrollment						
	FY 2023 Actual	FY 2024 Projected	FY 2024 Actual	FY 2025 Projected	Change FY 2024 Projected to FY 2025 Projected	
					Amount	Percent
<b>Category A Services</b>						
<i>Level 1<sup>1</sup></i>						
Emotionally Disabled	661	627	656	628	1	0.2%
Learning Disabled	5,360	5,181	5,999	5,726	545	10.5%
<i>Level 2<sup>2</sup></i>						
Emotionally Disabled	1,014	997	994	1,062	65	6.5%
Learning Disabled	7,704	7,934	7,580	7,950	16	0.2%
<b>Subtotal Category A Services</b>	<b>14,739</b>	<b>14,739</b>	<b>15,229</b>	<b>15,366</b>	<b>627</b>	<b>4.3%</b>
<b>Category B Services</b>						
<i>Level 1<sup>1</sup></i>						
Autism	896	909	1,070	957	48	5.3%
Davis and Pulley Center Services	0	0	2	0	0	0.0%
Intellectually Disabled	84	52	85	64	12	23.1%
Physically Disabled	31	25	30	26	1	4.0%
Noncategorical	963	1,007	1,080	1,089	82	8.1%
<i>Level 2<sup>2</sup></i>						
Autism	2,795	2,932	3,068	3,043	111	3.8%
Davis and Pulley Center Services	277	340	299	315	(25)	-7.4%
Intellectually Disabled	964	979	983	985	6	0.6%
Physically Disabled	76	88	79	81	(7)	-8.0%
Noncategorical	1,436	1,455	1,456	1,503	48	3.3%
<b>Subtotal Category B Services</b>	<b>7,522</b>	<b>7,787</b>	<b>8,152</b>	<b>8,063</b>	<b>276</b>	<b>3.5%</b>
<b>Other Services</b>						
<i>Level 1<sup>1</sup></i>						
Preschool Resource	871	1,070	1,030	1,084	14	1.3%
Deaf/Hard-of-Hearing	254	256	255	276	20	7.8%
Vision-Impaired	327	380	304	319	(61)	-16.1%
Speech and Language Impaired	10,370	10,106	11,027	10,946	840	8.3%
<i>Level 2<sup>2</sup></i>						
Preschool	1,224	1,292	1,323	1,752	460	35.6%
Preschool Autism	592	595	692	846	251	42.2%
Deaf/Hard-of-Hearing	56	57	64	69	12	21.1%
Vision-Impaired	5	6	4	6	0	0.0%
<b>Subtotal Other Services</b>	<b>13,699</b>	<b>13,762</b>	<b>14,699</b>	<b>15,298</b>	<b>1,536</b>	<b>11.2%</b>
<b>Related Services</b>						
Adaptive Physical Education	2,728	2,640	2,874	2,804	164	6.2%
Audiology Services	184	185	187	183	(2)	-1.1%
Career and Transition Services	3,892	3,239	3,970	3,662	423	13.1%
Assistive Technology Services	2,655	2,586	2,551	2,632	46	1.8%
Therapy Services	2,886	2,835	2,818	2,891	56	2.0%
<b>Subtotal Related Services</b>	<b>12,345</b>	<b>11,485</b>	<b>12,400</b>	<b>12,172</b>	<b>687</b>	<b>6.0%</b>
<b>Services (FCPS enrolled)</b>	<b>48,305</b>	<b>47,773</b>	<b>50,480</b>	<b>50,899</b>	<b>3,126</b>	<b>6.5%</b>
<b>Unduplicated Special Education Enrollment</b>						
Students Enrolled in FCPS	27,940	28,251	29,689	29,697	1,446	5.1%
Contract Services Students	216	245	194	240	(5)	-2.0%
Private School and Home School	160	135	159	120	(15)	-11.1%
<b>Enrollment Count<sup>3</sup></b>	<b>28,316</b>	<b>28,631</b>	<b>30,042</b>	<b>30,057</b>	<b>1,426</b>	<b>5.0%</b>

<sup>1</sup>Level 1 services are those which are provided for less than 50 percent of the instructional day.

<sup>2</sup>Level 2 services are those which are provided for 50 percent or more of the instructional day.

<sup>3</sup>Total number of students receiving one or more special education services for whom FCPS is responsible.

## Shifting Student Needs: Enrollment

The FY 2025 Fairfax County Public Schools (FCPS) projected enrollment is 181,701 students across 199 schools and centers. This represents an increase of 1,749 students compared to the FY 2024 Approved Budget after excluding students served outside FCPS and at Fairfax Adult High School. While enrollment has rebounded slightly from pandemic lows, FCPS anticipates that larger cohorts moving through middle and high school will be offset by smaller, recent kindergarten cohorts, thereby decreasing overall enrollment totals. In effect, the size difference between the upper grade cohorts and lower grade cohorts is expected to suppress any continued pandemic rebound.

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

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

### Enrollment History and Projections

FY	Enrollment
1990	128,288
1991	130,619
1992	133,198
1993	135,102
1994	137,495
1995	140,097
1996	143,040
1997	145,805
1998	148,036
1999	151,418
2000	154,523
2001	158,331
2002	161,385
2003	163,386
2004	164,195
2005	164,408
2006	164,284
2007	164,486
2008	166,307
2009	169,538
2010	172,391
2011	174,933
2012	177,918
2013	181,259
2014	183,895
2015	185,914
2016	185,979
2017	187,484
2018	188,403
2019	187,474
2020	188,355
2021	179,748
2022	178,421
2023	179,795
Projections	
2024 est	180,398
2025	181,701

### FY 2025 Enrollment Adjustment

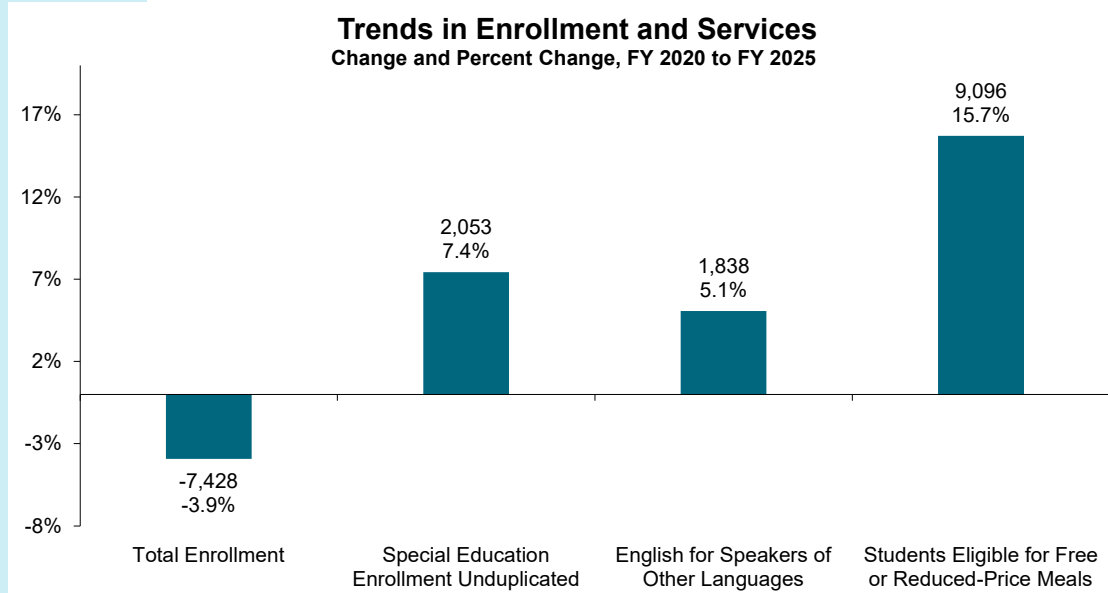
	FY 2024 Approved	FY 2024 Estimate	FY 2025 Proposed	Change from Approved to Proposed		Change from Estimate to Proposed	
				Number	Percent	Number	Percent
General:							
Elementary	81,605	81,884	82,361	756	0.9%	477	0.6%
Middle	24,644	24,842	24,745	101	0.4%	(97)	-0.4%
High	53,623	53,776	53,208	(415)	-0.8%	(568)	-1.1%
<b>General</b>	<b>159,872</b>	<b>160,502</b>	<b>160,314</b>	<b>442</b>	<b>0.3%</b>	<b>(188)</b>	<b>-0.1%</b>
PreK and Early Head Start	1,861	1,861	2,240	379	20.4%	379	20.4%
Nontraditional	463	463	451	(12)	-2.6%	(12)	-2.6%
Special Education*	17,756	17,572	18,696	940	5.3%	1,124	6.4%
<b>Total</b>	<b>179,952</b>	<b>180,398</b>	<b>181,701</b>	<b>1,749</b>	<b>1.0%</b>	<b>1,303</b>	<b>0.7%</b>

\*Includes Level 2 and preschool services.

# Student Needs

Changes in the composition of enrollment influence the budget. The number of students eligible for special education services, ESOL services, and those eligible for FRM have all increased over the last five years while overall enrollment has declined during that time period. Recognizing the importance of providing world class educational opportunities to all students, FCPS provides supplemental staffing for students through the needs-based staffing program and supplemental staffing for ESOL and special education based on student needs.

The chart below shows the percentage change of total enrollment and enrollment subgroups from FY 2020 to the FY 2025 projection.



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

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

In FY 2025, 38,163 students in grades K-12 are projected to receive ESOL services which is approximately 21 percent of FCPS students. This is a projected increase of 1,838 ESOL services, or 5.1 percent, as compared to FY 2020 actual services.

### Free and Reduced-Price Meals Eligibility Trends

Families qualifying for free and reduced-price meals (FRM) must meet established federal guidelines for income and household size. In FY 2025, FRM eligibility is projected to be 66,995 students, or 37 percent of enrollment. This is a projected increase of 9,096 students, or 15.7 percent, as compared to FY 2020 actual enrollment. The percentage of students eligible for FRM is used by FCPS to provide needs-based staffing to schools.

FCPS also uses student eligibility for FRM to determine fee reductions and waivers. The Virginia Department of Education's Regulations Governing Fees and Charges, 8VAC 20-720-80, governs fees charged by local school divisions. The regulation has several requirements, including local school districts having a schedule of fees, listing the provisions for reducing or waiving fees, and informing students and parents of the consequences for nonpayment of fees. The regulation requires that each school division's policy on student fees shall provide for the reduction or waiver of fees for economically disadvantaged students and for students whose families are undergoing economic hardships and are financially unable to pay them.



FCPS students who qualify for FRM are eligible to have student fees reduced or waived. To participate in FCPS fee-based programs on a free or reduced-fee basis, parents must complete both the application for FRM and the consent form to provide written agreement allowing FCPS staff to share information about the student's meal eligibility status. For students and families who are undergoing economic hardships and are financially unable to pay the stated student fees, assistance is also available as noted in FCPS [Regulation 2135](#). When students are unable to pay fees or are eligible for fee reductions, schools may request funding to ensure that they receive the full amount for each student fee from the Equal Opportunity Fund through the Department of Financial Services. As required by the VDOE regulation, student fees may not be charged as a condition of school enrollment in a specific class. Schools may not withhold any student's report card or diploma because of nonpayment of fees and/or charges, may not withhold a student's class schedule, and may not suspend or expel a student for nonpayment of fees and charges.





# Appendix

(The following list is hyperlinked to corresponding sections.)

[Elementary School Staffing Standards \(K-6\)](#)

[Middle School Staffing Standards \(7-8\)](#)

[High School Staffing Standards \(9-12\)](#)

[Special Education Staffing Standards](#)

[Alternative High School Staffing Standards](#)

[General Education Standard Allocations](#)

[Special Education Standard Allocations](#)

[School Operating Fund Revenue Detail](#)

[School Operating Fund Expenditure Detail](#)

[School Operating Fund Position Detail by Position Type](#)

[School Operating Fund Position Detail School-Based vs. Nonschool-Based](#)

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# Elementary School Staffing Standards (K-6)

FY 2024 Approved Budget		FY 2025 Proposed Budget		State Staffing Standards	
Position	Contract Length (Days)	Fairfax County School Board Staffing Standards	Contract Length (Days)	Fairfax County School Board Staffing Standards	Criteria
		Personnel	Personnel	Personnel	Criteria
<b>Changes From the Previous Year are Highlighted</b>					
Principal	260	1.0	1.0	260	Per school
Assistant Principal <sup>1</sup>	220	Minimum allocation of 1.0, 2.0 at 750 points, 3.0 at 1,100 points. Points based on enrollment times one plus half the FRM percentage when it is greater than or equal to 20 percent (less than 20 percent FRM means points = enrollment).	220	Minimum allocation of 1.0, 2.0 at 750 points, 3.0 at 1,100 points. Points based on enrollment times one plus half the FRM percentage when it is greater than or equal to 20 percent (less than 20 percent FRM means points = enrollment).	0.5 299 or fewer students 1.0 300 or more students
Classroom Teacher Kindergarten	195	1.0	1.0	195	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.
Grades 1-6	195	1.0	1.0	195	Projected enrollment divided by a factor based on the chart below. The factor is determined by FRM eligibility and 1st - 6th grade enrollment for each school.
Immersion	195	2.0-3.0	2.0-3.0	195	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	1-389	FRM	390-714
	<20%	24.0	24.0	<20%	25.0
	20 - <30%	23.0	23.0	20 - <30%	26.0
	30 - <40%	22.0	22.0	30 - <40%	24.0
	40 - <50%	21.0	21.0	40 - <50%	23.0
	50 - <60%	20.0	20.0	50 - <60%	22.0
	60 - <70%	20.0	20.0	60 - <70%	21.0
	70% +	20.0	20.0	70% +	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.	53 schools are designated with a maximum class size of 19, 20, 21, 22, 23, or 24 to meet the state's K-3 Initiative.		
Advanced Academic Center	195	1.0	1.0	195	Per 26 students (Grades 3-6)
Librarian <sup>1</sup>	195	1.0	1.0	195	Per school
Psychologist and Social Worker	Various	1.0	1.0	Various	When an elementary school's enrollment reaches 1,050 students.

<sup>1</sup>State Staffing Standards - Divisions that employ a sufficient number of positions to meet this requirement may assign them according to the area of greatest need, regardless of school level.

# Elementary School Staffing Standards (K-6)

Position	FY 2024 Approved Budget			FY 2025 Proposed Budget			State Staffing Standards		
	Contract Length (Days)	Personnel	Criteria	Contract Length (Days)	Personnel	Criteria	Contract Length (Days)	Personnel	Criteria
<b>General Music / Physical Education / Art / World Languages</b>	195	1.0	For an elementary school with an existing (FY 2015 or before) FLES program, one teacher is allocated for each 6.4 teachers assigned to general education K-6, advanced academic centers, and special education Category B plus the school receives a separate FLES allocation. One for each 5.7 for all other elementary schools.	195	1.0	For an elementary school with an existing (FY 2015 or before) FLES program, one teacher is allocated for each 6.4 teachers assigned to general education K-6, advanced academic centers, and special education Category B plus the school receives a separate FLES allocation. One for each 5.7 for all other elementary schools.			Divisionwide, local school board shall employ five positions per 1,000 students in grades kindergarten through 5 to serve as elementary resource teachers in art, music, and physical education.
<b>Office Personnel<sup>1</sup></b>	Various	3.0 to 7.0	Minimum 3.0 clerical allocation with an additional half position per 100 points beyond 500. Points are determined by student enrollment and FRM eligibility. 0 to <20% - 0.8 * enrollment 20 to <40% - 1.0 * enrollment 40 to <60% - 1.2 * enrollment 60% or more - 1.4 * enrollment Allocation is 1.0 administrative assistant II, 1.0 student information assistant, and remainder as office assistant positions.	Various	3.0 to 7.0	Minimum 3.0 clerical allocation with an additional half position per 100 points beyond 500. Points are determined by student enrollment and FRM eligibility. 0 to <20% - 0.8 * enrollment 20 to <40% - 1.0 * enrollment 40 to <60% - 1.2 * enrollment 60% or more - 1.4 * enrollment Allocation is 1.0 administrative assistant II, 1.0 student information assistant, and remainder as office assistant positions.		299 or fewer students 1.0 300 or more students	
<b>School-Based Technology Specialist (SBTS)</b>	220	1.0	Per school	220	1.0	Per school			Divisionwide, local school board shall employ 1.0 position per 1,000 students in grades kindergarten through 12 to serve as an instructional technology resource teacher.
<b>Technology Support Specialist (TSSpec)</b>	260	0.5 1.0 1.5	per school 750-1,249 students 1,250+ students	260	0.5 1.0 1.5	per school 750-1,249 students 1,250+ students			Divisionwide, local school board shall employ 1.0 position per 1,000 students in grades kindergarten through 12 to provide technology support.
<b>Custodian</b>	260	3.5-11.0	Per school 0.028 * select teaching positions + 0.0273 * sq footage / 1,000 + 0.0009 * projected enrollment + 0.3 comm use - 0.5 prior reduction. Allocation is 1.0 building supervisor, 1.0 custodian II, and remainder as custodian I.	260	3.5-11.0	Per school 0.028 * select teaching positions + 0.0273 * sq footage / 1,000 + 0.0009 * projected enrollment + 0.3 comm use - 0.5 prior reduction. Allocation is 1.0 building supervisor, 1.0 custodian II, and remainder as custodian I.			The school plant and grounds shall be kept safe and clean. Custodial services shall be available as necessary for health and safety. Students and staff share in responsibility for care of buildings and grounds.
<b>School Counselor<sup>1</sup></b>	195	1.0 1.5 2.0 2.5 etc.	550 or fewer points 551-800 points 801-1,050 points 1,051-1,300 points Points are determined based on student enrollment plus a factor for FRM eligible students (0.16 for >=20%, 0.2 for >=40%, 0.25 for >=60%, and 0.31 for >=80%)	195	1.0 1.5 2.0 2.5 etc.	550 or fewer points 551-800 points 801-1,050 points 1,051-1,300 points Points are determined based on student enrollment plus a factor for FRM eligible students (0.16 for >=20%, 0.2 for >=40%, 0.25 for >=60%, and 0.31 for >=80%)		1.0	One full-time equivalent school counselor position per 325 students in grades kindergarten through 12.
<b>English for Speakers of Other Languages (ESOL) Teacher</b>	195	1.0	L1 / 45 + L2 / 55 + L3&K / 60 + L4 / 73 rounded to nearest 0.5 position. Minimum allocation of 1.0.	195	1.0	L1 / 45 + L2 / 55 + L3&K / 60 + L4 / 73 rounded to nearest 0.5 position. Minimum allocation of 1.0.			20 full-time equivalent instructional positions per 1,000 students identified as limited English proficient divisionwide.
<b>Advanced Academic Resource Teacher</b>	195	1.0	Per school	195	1.0	Per school			Standards of Quality require that students identified as gifted have instructional programs taught by teachers with special training or experience in working with gifted students.

<sup>1</sup>State Staffing Standards - Divisions that employ a sufficient number of positions to meet this requirement may assign them according to the area of greatest need, regardless of school level.



# Middle School Staffing Standards (7-8)

Position	FY 2024 Approved Budget			FY 2025 Proposed Budget			State Staffing Standards		
	Contract Length (Days)	Personnel	Criteria	Contract Length (Days)	Personnel	Criteria	Contract Length (Days)	Personnel	Criteria
<b>Principal</b>	260	1.0	Per school	260	1.0	Per school	260	1.0	Per school (must be employed on a 12-month basis).
<b>Assistant Principal<sup>1</sup></b>	220	Minimum allocation of 2.0, 3.0 at 1,200 points, 4.0 at 1,600 points. Points based on enrollment times one plus half the FRM percentage when it is greater than or equal to 20 percent (if FRM is less than 20 percent, points = enrollment).	Minimum allocation of 2.0, 3.0 at 1,200 points, 4.0 at 1,600 points. Points based on enrollment times one plus half the FRM percentage when it is greater than or equal to 20 percent (if FRM is less than 20 percent, points = enrollment).	220	Minimum allocation of 2.0, 3.0 at 1,200 points, 4.0 at 1,600 points. Points based on enrollment times one plus half the FRM percentage when it is greater than or equal to 20 percent (if FRM is less than 20 percent, points = enrollment).	Minimum allocation of 2.0, 3.0 at 1,200 points, 4.0 at 1,600 points. Points based on enrollment times one plus half the FRM percentage when it is greater than or equal to 20 percent (if FRM is less than 20 percent, points = enrollment).	1.0	600 – 1,199 students 2.0 1,200 – 1,799 students 3.0 1,800 – 2,399 students 4.0 2,400 – 2,999 students	
<b>Director of Student Services</b>	260	1.0	Per school	260	1.0	Per school	260	1.0	At least one position must be an 11-month contract.
<b>School Counselor<sup>1</sup></b>	209 / 204	1.0	320 students (ceiling)	209 / 204	1.0	320 students (ceiling)	209 / 204	1.0	One full-time equivalent school counselor position per 325 students in grades kindergarten through 12.
<b>Student Services Assistant</b>			Includes students in special education Level 2. See Office Personnel Staffing			Includes students in special education Level 2. See Office Personnel Staffing			Virginia state standards require provision of support services necessary for the efficient and cost-effective operation and maintenance of schools.
<b>Librarian<sup>1</sup></b>	199 / 195	1.0 2.0	999 or fewer students 1,000 or more students	199 / 195	1.0 2.0	999 or fewer students 1,000 or more students	199 / 195	0.50 1.00 2.00	299 or fewer students 300 to 999 students 1,000 or more students
<b>After-School Specialist</b>	260	1.0 per school	Principal assigns office support to library from school's clerical allocation.	260	1.0 per school	Principal assigns office support to library from school's clerical allocation.	260	1.0 per school	A library administrative assistant position shall be provided when enrollment reaches 750 students. Staffing not specified.
<b>Classroom Teacher / Career and Technical Education Teacher</b>	195 / Various	<b>Core and Noncore Classes</b> General education enrollment times 7 (class periods) divided by 139.5 (Maximum Teacher Load).	General education enrollment times 7 (class periods) divided by 139.5 (Maximum Teacher Load).	195 / Various	<b>Core and Noncore Classes</b> General education enrollment times 7 (class periods) divided by 139.5 (Maximum Teacher Load).	General education enrollment times 7 (class periods) divided by 139.5 (Maximum Teacher Load).	195 / Various	<b>Core and Noncore Classes</b> General education enrollment times 7 (class periods) divided by 139.5 (Maximum Teacher Load).	Middle level school teachers with a seven-period day may teach 30 class periods per week, provided all teachers with more than 25 class periods per week have one period per day unencumbered or any teaching and/or supervisory duties for instructional planning. Middle level school teachers shall teach no more than 750 student periods per week; however, physical education and music teachers may teach 1,000 student periods per week. Teachers of block programs with no more than 120 student periods per day may teach 30 class periods per week.
		<b>Inclusive Practice Classes</b> Special Education Level 2 and ED center enrollment times 3 (approximate class periods) divided by 139.5 (Maximum Teacher Load).	Special Education Level 2 and ED center enrollment times 3 (approximate class periods) divided by 139.5 (Maximum Teacher Load).		<b>Inclusive Practice Classes</b> Special Education Level 2 and ED center enrollment times 3 (approximate class periods) divided by 139.5 (Maximum Teacher Load).	Special Education Level 2 and ED center enrollment times 3 (approximate class periods) divided by 139.5 (Maximum Teacher Load).			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.
		<b>Weighted Factors</b> <i>Free and Reduced-Price Meals</i> Weighted number of students based on the percentages below + 139.5	Weighted number of students based on the percentages below + 139.5		<b>Weighted Factors</b> <i>Free and Reduced-Price Meals</i> Weighted number of students based on the percentages below + 139.5	Weighted number of students based on the percentages below + 139.5			
		Percent of Eligible Students	Weight		Percent of Eligible Students	Weight			
		Less than 25%	0.00		Less than 25%	0.00			
		25% to less than 30%	0.40		25% to less than 30%	0.40			
		30% to less than 40%	0.80		30% to less than 40%	0.80			
		40% to less than 45%	1.20		40% to less than 45%	1.20			
		45% to less than 50%	1.40		45% to less than 50%	1.40			
		50% to less than 55%	1.60		50% to less than 55%	1.60			
		55% to less than 60%	1.80		55% to less than 60%	1.80			
		60% and above	2.00		60% and above	2.00			

<sup>1</sup>State Staffing Standards - Divisions that employ a sufficient number of positions to meet this requirement may assign them according to the area of greatest need, regardless of school level.



# Middle School Staffing Standards (7-8)

FY 2024 Approved Budget				FY 2025 Proposed Budget				State Staffing Standards			
Position	Contract Length (Days)	Personnel	Criteria	Contract Length (Days)	Personnel	Criteria	Personnel	Criteria			
<b>Changes From the Previous Year are Highlighted</b>											
<b>Office Personnel<sup>1</sup></b>	260	1.0	Middle school administrative assistant	260	1.0	Middle school administrative assistant	1.0	599 or fewer students			
	260	1.0	Student services assistant	260	1.0	Student services assistant		One full-time additional office assistant position shall be provided for each additional 600 students beyond 200 students and one full-time position for the library at 750 students.			
	260	1.0	Finance technician	260	1.0	Finance technician					
	200	1.5	Office Assistant	200	1.5	Office Assistant					
			Schools are provided funding for 145 days of part-time office assistance.			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:			Additional office assistant positions are added when student enrollment meets the following requirements:					
		+0.5	1,215 – 1,349 students		+0.5	1,215 – 1,349 students					
		+1.0	1,350 – 1,484 students		+1.0	1,350 – 1,484 students					
		+1.5	1,485 or more students		+1.5	1,485 or more students					
<b>School-Based Technology Specialist (SBTS)</b>	220	1.0	Per school	220	1.0	Per school	1.0	Divisionwide, local school board shall employ 1.0 position per 1,000 students in grades kindergarten through 12 to serve as an instructional technology resource teacher.			
<b>Technology Support Specialist (TSSpec)</b>	260	1.0	<1,250 students	260	1.0	<1,250 students	1.0	Divisionwide, local school board shall employ 1.0 position per 1,000 students in grades kindergarten through 12 to provide technology support.			
		1.5	1,250+ students		1.5	1,250+ students					
<b>Custodian</b>	260	5.5 -11.0	Per school	260	5.5 -11.0	Per school	5.5 -11.0	The school plant and grounds shall be kept safe and clean. Custodial services shall be available as necessary for health and safety.			
			0.028 * select teaching positions + 0.027 * sq footage / 1,000 + 0.0009 * projected enrollment + 0.4 comm use - 1.0 prior reduction. Allocation is 1.0 building supervisor II, 1.0 assistant building supervisor, 1.0 custodian II, remainder custodian I.			0.028 * select teaching positions + 0.027 * sq footage / 1,000 + 0.0009 * projected enrollment + 0.4 comm use - 1.0 prior reduction. Allocation is 1.0 building supervisor II, 1.0 assistant building supervisor, 1.0 custodian II, remainder custodian I.					
<b>English for Speakers of Other Languages (ESOL) Teacher</b>	195	2.0+	Students by level * periods per student / teacher load; minimum of 2.0	195	2.0+	Students by level * periods per student / teacher load; minimum of 2.0	2.0+	20 full-time equivalent instructional positions per 1,000 students identified as limited English proficient divisionwide			
			Level			Level					
			Periods			Periods					
			Teacher Load			Teacher Load					
			L1		L1	5					
			L2		L2	5					
			L3		L3	3					
			L4		L4	2					
<b>Instrumental String Teacher</b>	195		Assigned according to enrollment in the program.	195		Assigned according to enrollment in the program.		Standards of Quality do not mandate a ratio.			
<b>Instrumental Band Teacher</b>	195		Band teachers are assigned from a school's regular ratio positions.	195		Band teachers are assigned from a school's regular ratio positions.		Standards of Quality do not mandate a ratio.			
<b>Reading Teacher</b>	195	1.0	Per school	195	1.0	Per school	1.0	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.					
<b>Title I Teacher</b>	195		Assigned to schools that are selected according to percentage of students from low-income families. Students in those schools receive supplemental services based on academic and special assistance needs.	195		Assigned to schools that are selected according to percentage of students from low-income families. Students in those schools receive supplemental services based on academic and special assistance needs.		No state standards. The Fairfax County School Board staffs this program in accordance with federal guidelines.			

<sup>1</sup>State Staffing Standards - Divisions that employ a sufficient number of positions to meet this requirement may assign them according to the area of greatest need, regardless of school level.

# Middle School Staffing Standards (7-8)

FY 2024 Approved Budget				FY 2025 Proposed Budget				State Staffing Standards			
Position	Contract Length (Days)	Personnel	Criteria	Contract Length (Days)	Personnel	Criteria	Criteria	Personnel	Criteria	Personnel	Criteria
Family Liaisons	191	0.875 FTE Assigned to each Title I school. Title I schools are selected according to the percentage of students from low-income families.	Changes From the Previous Year are Highlighted	191	.875 FTE Assigned to 83 schools based on FRM and Title I. Title I schools are selected according to the percentage of students from low-income families.						Virginia state standards require provision of support services necessary for the efficient and cost-effective operation and maintenance of schools.
Psychologist and Social Worker	Various	1.0	Positions are allocated to schools based on an enrollment and student need point system adjusted by the offices of psychology and social work as needed.	Various	1.0	Positions are allocated to schools based on an enrollment and student need point system adjusted by the offices of psychology and social work as needed.					3 specialized student support positions per 1,000 students (social workers, psychologists, nurses, licensed behavior analysts, licensed assistant behavior analysts, and other licensed health and behavioral positions).
Advanced Academic Resource Teacher	195	0.5	Per school	195	0.5	Per school					Standards of Quality require that students identified as gifted have instructional programs taught by teachers with special training or experience in working with gifted students.
Safety and Security Assistant	188	1.0	Per school	188	1.0	Per school					Virginia state standards require provision of support services necessary for the efficient and cost-effective operation and maintenance of schools.

\*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 2024 Approved Budget				FY 2025 Proposed Budget				State Staffing Standards			
Position	Contract Length (Days)	Personnel	Criteria	Contract Length (Days)	Personnel	Criteria	Personnel	Criteria			
<b>Changes From the Previous Year are Highlighted</b>											
Principal	260	1.0	Per school	260	1.0	Per school	1.0	Per school (must be employed on a 12-month basis).			
Assistant Principal <sup>1</sup>	260	Minimum allocation of 4.0, 5.0 at 2,500 points, 6.0 at 3,000 points. Points based on enrollment times one plus one-half of the FRM percentage when it is greater than or equal to 20 percent (less than 20 percent FRM means points = enrollment). Secondary schools also receive 1.0 associate principal.	260	Minimum allocation of 4.0, 5.0 at 2,500 points, 6.0 at 3,000 points. Points based on enrollment times one plus one-half of the FRM percentage when it is greater than or equal to 20 percent (less than 20 percent FRM means points = enrollment). Secondary schools also receive 1.0 associate principal.	1.0	600 – 1,199 students 1,200 – 1,799 students 1,800 – 2,399 students 2,400 – 2,999 students					
Academy Administrator	260	1.0	Academies with four or more nonratio vocational teaching positions.	260	1.0	Academies with four or more nonratio vocational teaching positions.	1.0	Virginia state standards require provision of support services necessary for the efficient and cost-effective operation and maintenance of schools.			
Director of Student Activities	260	1.0	Per school	260	1.0	Per school	1.0	Virginia state standards require provision of support services necessary for the efficient and cost-effective operation and maintenance of schools.			
Department Chairperson	195	Thomas Jefferson High School for Science and Technology receives 2.7 positions.	195	Thomas Jefferson High School for Science and Technology receives 2.7 positions.	1.0	At least one position must be an 11-month contract.	1.0	Virginia state standards require provision of support services necessary for the efficient and cost-effective operation and maintenance of schools.			
Director of Student Services	260	1.0	Per school	260	1.0	Per school	1.0	One full-time equivalent school counselor position per 325 students in grades kindergarten through 12.			
School Counselor <sup>1</sup>	204	1.0	290 students (ceiling) Each high school has one Counselor extended to a 219 day contract	204	1.0	290 students (ceiling) Each high school has one counselor extended to a 219 day contract	1.0	Virginia state standards require provision of support services necessary for the efficient and cost-effective operation and maintenance of schools.			
College and Career Specialist	194	1.0	Per school	194	1.0	Per school	1.0	Virginia state standards require provision of support services necessary for the efficient and cost-effective operation and maintenance of schools.			
Assistant Student Activities Director	260	1.00	Per school	260	1.00	Per school	1.0	Virginia state standards require provision of support services necessary for the efficient and cost-effective operation and maintenance of schools.			
Head Librarian	204	1.0	Per School	204	1.0	Per School	0.5	299 or fewer students			
Librarian <sup>1</sup>	195	1.0	Per School	195	1.0	Per School	1.0	300 – 999 students 2.0 1,000 or more students A library administrative assistant position shall be provided when enrollment reaches 750 students.			
Safety and Security Specialist	195	1.0	Per school	195	1.0	Per school	1.0	Virginia state standards require provision of support services necessary for the efficient and cost-effective operation and maintenance of schools.			

<sup>1</sup>State Staffing Standards – Divisions that employ a sufficient number of positions to meet this requirement may assign them according to the area of greatest need, regardless of school level.

# High School Staffing Standards (9-12)

FY 2024 Approved Budget		FY 2025 Proposed Budget		State Staffing Standards																																				
Position	Contract Length (Days)	Fairfax County School Board Staffing Standards Personnel	Fairfax County School Board Staffing Standards Criteria	Personnel	Criteria																																			
Classroom Teacher, Career and Technical Education (CTE) Teacher, Band Director	195/ Various	<p><b>Core Classes</b> General education enrollment times 6 (class periods) divided by 155.0 (Regular Maximum Teacher Load). Special needs staffing redirected to the high school needs-based funding pool.</p> <p><b>English Classes</b> General education enrollment divided by 120 (Regular Maximum Teacher Load).</p> <p><b>Inclusive Practice Classes</b> Special Education Level 2 and ED center enrollment times 4 (approximate class periods) divided by 155.0 (Regular Maximum Teacher Load).</p> <p><b>Thomas Jefferson</b> General education enrollment times 6 (class periods) divided by 145.9 (Regular Maximum Teacher Load).</p> <p><b>Weighted Factors</b> <i>Free and Reduced-Price Meals</i> Weighted number of students based on the percentages below + 155.0</p> <table border="1"> <thead> <tr> <th>Percent of Eligible Students</th> <th>Weight</th> </tr> </thead> <tbody> <tr><td>Less than 25%</td><td>0.00</td></tr> <tr><td>25% to less than 30%</td><td>0.40</td></tr> <tr><td>30% to less than 40%</td><td>0.80</td></tr> <tr><td>40% to less than 45%</td><td>1.20</td></tr> <tr><td>45% to less than 50%</td><td>1.40</td></tr> <tr><td>50% to less than 55%</td><td>1.60</td></tr> <tr><td>55% to less than 60%</td><td>1.80</td></tr> <tr><td>60% and above</td><td>2.00</td></tr> </tbody> </table> <p><b>Other</b> All high schools except Thomas Jefferson High School for Science and Technology receive an additional 1.0 teacher position to meet the core SOL classroom size of 28 excluding honors and AP courses.</p>	Percent of Eligible Students	Weight	Less than 25%	0.00	25% to less than 30%	0.40	30% to less than 40%	0.80	40% to less than 45%	1.20	45% to less than 50%	1.40	50% to less than 55%	1.60	55% to less than 60%	1.80	60% and above	2.00	<p>195/ Various</p> <p><b>Core Classes</b> General education enrollment times 6 (class periods) divided by 155.0 (Regular Maximum Teacher Load). Special needs staffing redirected to the high school needs-based funding pool.</p> <p><b>English Classes</b> General education enrollment divided by 120 (Regular Maximum Teacher Load).</p> <p><b>Inclusive Practice Classes</b> Special Education Level 2 and ED center enrollment times 4 (approximate class periods) divided by 155.0 (Regular Maximum Teacher Load).</p> <p><b>Thomas Jefferson</b> General education enrollment times 6 (class periods) divided by 145.9 (Regular Maximum Teacher Load).</p> <p><b>Weighted Factors</b> <i>Free and Reduced-Price Meals</i> Weighted number of students based on the percentages below + 155.0</p> <table border="1"> <thead> <tr> <th>Percent of Eligible Students</th> <th>Weight</th> </tr> </thead> <tbody> <tr><td>Less than 25%</td><td>0.00</td></tr> <tr><td>25% to less than 30%</td><td>0.40</td></tr> <tr><td>30% to less than 40%</td><td>0.80</td></tr> <tr><td>40% to less than 45%</td><td>1.20</td></tr> <tr><td>45% to less than 50%</td><td>1.40</td></tr> <tr><td>50% to less than 55%</td><td>1.60</td></tr> <tr><td>55% to less than 60%</td><td>1.80</td></tr> <tr><td>60% and above</td><td>2.00</td></tr> </tbody> </table> <p><b>Other</b> All high schools except Thomas Jefferson High School for Science and Technology receive an additional 1.0 teacher position to meet the core SOL classroom size of 28 excluding honors and AP courses.</p>	Percent of Eligible Students	Weight	Less than 25%	0.00	25% to less than 30%	0.40	30% to less than 40%	0.80	40% to less than 45%	1.20	45% to less than 50%	1.40	50% to less than 55%	1.60	55% to less than 60%	1.80	60% and above	2.00	<p>Secondary school teachers shall teach no more than 750 students per week; however, physical education and music teachers may teach 1,000 students per week.</p> <p>The classroom teacher's standard load shall be no more than 25 class periods per week. One class period each day, unencumbered by supervisory or teaching duties, shall be provided for every full-time classroom teacher for instructional planning. Teachers of block programs with no more than 120 students per day may teach 30 class periods per week. Teachers who teach very small classes may teach 30 class periods per week, provided the teaching load does not exceed 75 student periods per day. If a classroom teacher teaches 30 class periods per week with more than 75 student periods per day (120 in block programs), an appropriate contractual arrangement and compensation must be provided. In English classes in grades 6-12, the number of students per teacher divisionwide shall not exceed the number required by the Standards of Quality, 24:1, or 120 students per day.</p>
			Percent of Eligible Students	Weight																																				
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60% and above	2.00																																							
Academy Teacher	195/ Various	Academy courses are staffed on an average ratio of 20:1. A pool of 75.0 positions is available for distribution.	Academy courses are staffed on an average ratio of 20:1. A pool of 75.0 positions is available for distribution.	See classroom teacher.																																				
Assessment Coach	219	1.0 Per school	1.0 Per school	1.0 Per school	Virginia state standards require provision of support services necessary for the efficient and cost-effective operation and maintenance of schools.																																			
Certified Athletic Trainer	220	1.0 Per school	1.0 Per school	1.0 Per school	Virginia state standards require provision of support services necessary for the efficient and cost-effective operation and maintenance of schools.																																			

\*State Staffing Standards - Divisions that employ a sufficient number of positions to meet this requirement may assign them according to the area of greatest need, regardless of school level.

FY 2024 Approved Budget			FY 2025 Proposed Budget			State Staffing Standards			
Position	Contract Length (Days)	Fairfax County School Board Staffing Standards	Contract Length (Days)	Fairfax County School Board Staffing Standards	Criteria	Personnel	Criteria	Personnel	Criteria
<b>School-Based Technology Specialist (SBTS)</b>	220	Per school	220	Per school		1.0		1.0	Divisionwide, local school board shall employ 1.0 position per 1,000 students in grades kindergarten through 12 to serve as an instructional technology resource teacher.
<b>Technology Support Specialist (TSSpec)</b>	260	<1,250 students 1,250 to 2,499 students 2,500+ students	260	<1,250 students 1,250 to 2,499 students 2,500+ students		1.0 1.5 2.0		1.0 1.5 2.0	Divisionwide, local school board shall employ 1.0 position per 1,000 students in grades kindergarten through 12 to provide technology support.
<b>Office Personnel<sup>1</sup></b>	260	Student services admin assistant	260	Student services admin assistant		1.0		1.0	599 or fewer students
	260	Administrative assistant III	260	Administrative assistant III		1.0		1.0	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	Student information assistant	260	Student information assistant		1.0		1.0	
	220	Student activities administrative assistant	220	Student activities administrative assistant		1.0		1.0	
	260	Finance technician II/III/IV	260	Finance technician II/III/IV		1.0		1.0	
	200	Office assistant	200	Office assistant		3.0		3.0	
	200	Student services office assistant	200	Student services office assistant		0.5		0.5	
	200	Additional position(s) are added when student enrollment meets the following requirements: +0.5 1,951 – 2,250 students +1.0 2,251 – 2,550 students +1.5 2,551 – 2,810 students	200	Additional position(s) are added when student enrollment meets the following requirements: +0.5 1,951 – 2,250 students +1.0 2,251 – 2,550 students +1.5 2,551 – 2,810 students					
		Principal assigns office support to the library from the school's clerical allocation.		Principal assigns office support to the library from the school's clerical allocation.					
		Subschool configurations (Chantilly, Centreville, Edison, Mount Vernon, South County, South Lakes, and Westfield) and secondary schools (Hayfield, Lake Braddock, and Robinson) receive the following position allocations:		Subschool configurations (Chantilly, Centreville, Edison, Mount Vernon, South County, South Lakes, West Potomac, West Springfield and Westfield) and secondary (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	High/Secondary AA	260	High/Secondary AA		1.0		1.0	
	260	Student services AA	260	Student services AA		1.0		1.0	
	260	Student information assistant	260	Student information assistant		1.0		1.0	
	260	Finance technician II/III/IV	260	Finance technician II/III/IV		1.0		1.0	
	220	Subschool administrative assistant I	220	Subschool administrative assistant I		4.0		4.0	
	220	Student activities AA	220	Student activities AA		1.0		1.0	
	200	Office assistant (includes 0.5 for student services)	200	Office assistant (includes 0.5 for student services)		1.0		1.0	
		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					

<sup>1</sup>State Staffing Standards - Divisions that employ a sufficient number of positions to meet this requirement may assign them according to the area of greatest need, regardless of school level.

# High School Staffing Standards (9-12)

Position	FY 2024 Approved Budget			FY 2025 Proposed Budget			State Staffing Standards																																
	Contract Length (Days)	Personnel	Criteria	Contract Length (Days)	Personnel	Criteria	Contract Length (Days)	Personnel	Criteria																														
<b>Custodian</b>	260	14.5 – 24.0	Per school 0.028 * select teaching positions + 0.027 * sq footage / 1,000 + 0.0009 * projected enrollment + 2.4 comm use - 1.0 prior reduction. Allocation is 1.0 building supervisor III, 1.0 assistant building supervisor, 2.0 custodian II, remainder custodian I.	260	14.5 – 24.0	Per school 0.028 * select teaching positions + 0.027 * sq footage / 1,000 + 0.0009 * projected enrollment + 2.4 comm use - 1.0 prior reduction. Allocation is 1.0 building supervisor III, 1.0 assistant building supervisor, 2.0 custodian II, remainder custodian I.	260	14.5 – 24.0	Students and staff share responsibility for care of buildings. The school plant shall be kept safe and clean. Custodial services shall be available as necessary for health and safety.																														
<b>English for Speakers of Other Languages (ESOL) Teacher</b>	195	2.0+	Students by level * periods per student / teacher load; minimum of 2.0 excluding Thomas Jefferson High School. <table border="1"> <thead> <tr> <th>Level</th> <th>Periods</th> <th>Teacher Load</th> </tr> </thead> <tbody> <tr> <td>L1</td> <td>5</td> <td>75</td> </tr> <tr> <td>L2</td> <td>5</td> <td>90</td> </tr> <tr> <td>L3</td> <td>3</td> <td>125</td> </tr> <tr> <td>L4</td> <td>2</td> <td>150</td> </tr> </tbody> </table>	Level	Periods	Teacher Load	L1	5	75	L2	5	90	L3	3	125	L4	2	150	195	2.0+	Students by level * periods per student / teacher load; minimum of 2.0 excluding Thomas Jefferson High School. <table border="1"> <thead> <tr> <th>Level</th> <th>Periods</th> <th>Teacher Load</th> </tr> </thead> <tbody> <tr> <td>L1</td> <td>5</td> <td>75</td> </tr> <tr> <td>L2</td> <td>5</td> <td>90</td> </tr> <tr> <td>L3</td> <td>3</td> <td>125</td> </tr> <tr> <td>L4</td> <td>2</td> <td>150</td> </tr> </tbody> </table>	Level	Periods	Teacher Load	L1	5	75	L2	5	90	L3	3	125	L4	2	150	195	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																																					
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L2	5	90																																					
L3	3	125																																					
L4	2	150																																					
<b>Instrumental String Music Teacher</b>	195	Assigned according to enrollment in the program.		195	Assigned according to enrollment in the program.		195	Assigned according to enrollment in the program.	Standards of Quality do not mandate a ratio.																														
<b>Instrumental Band Teacher</b>	195	Assigned according to enrollment in the program.		195	Assigned according to enrollment in the program.		195	Assigned according to enrollment in the program.	Standards of Quality do not mandate a ratio.																														
<b>Reading Teacher</b>	195	1.0	Per school Thomas Jefferson High School for Science and Technology does not receive a position.	195	1.0	Per school Thomas Jefferson High School for Science and Technology does not receive a position.	195	1.0	Standards of Quality require that students who are unable to read the materials necessary for instruction shall receive additional instruction.																														
<b>Systems of Support Teacher</b>	209	1.0	Per school	209	1.0	Per school	209	1.0	Standards of Quality do not mandate a ratio.																														
<b>Laboratory Teacher</b>	195	Thomas Jefferson High School for Science and Technology receives 15.0 positions.		195	Thomas Jefferson High School for Science and Technology receives 15.0 positions.		195	Thomas Jefferson High School for Science and Technology receives 15.0 positions.	Standards of Quality do not mandate a ratio.																														
<b>Title I Teacher</b>	195	Assigned to schools that are selected according to percentage of students from low-income families. Students in those schools receive supplemental services based on academic and special assistance needs.		195	Assigned to schools that are selected according to percentage of students from low-income families. Students in those schools receive supplemental services based on academic and special assistance needs.		195	Assigned to schools that are selected according to percentage of students from low-income families. Students in those schools receive supplemental services based on academic and special assistance needs.	No state standards. The Fairfax County Public School Board staffs this program in accordance with federal guidelines.																														
<b>Family Liaisons</b>	191	.875 FTE Assigned to 83 schools based on FRM and Title I. Title I schools are selected according to the percentage of students from low-income families.		191	.875 FTE Assigned to 83 schools based on FRM and Title I. Title I schools are selected according to the percentage of students from low-income families.		191	.875 FTE Assigned to 83 schools based on FRM and Title I. Title I schools are selected according to the percentage of students from low-income families.	Virginia state standards require provision of support services necessary for the efficient and cost-effective operation and maintenance of schools.																														
<b>Psychologist and Social Worker</b>	Various	1.0	Positions are allocated to schools based on an enrollment and student need point system adjusted by the offices of psychology and social work as needed.	Various	1.0	Positions are allocated to schools based on an enrollment and student need point system adjusted by the offices of psychology and social work as needed.	Various	1.0	3 specialized student support positions per 1,000 students (social workers, psychologists, nurses, licensed behavior analysts, licensed assistant behavior analysts, and other licensed health and behavioral positions).																														
<b>Safety and Security Assistant</b>	188	3.0	Per school Chantilly, Woodson, and West Potomac High Schools receive 4.0 positions.	188	3.0	Per school Chantilly, Woodson, and West Potomac High Schools receive 4.0 positions.	188	3.0	Virginia state standards require provision of support services necessary for the efficient and cost-effective operation and maintenance of schools.																														

<sup>1</sup> State Staffing Standards - Divisions that employ a sufficient number of positions to meet this requirement may assign them according to the area of greatest need, regardless of school level.

FY 2024 Approved Budget				FY 2025 Proposed Budget				State Staffing Standards					
Fairfax County School Board Staffing Standards		Fairfax County School Board Staffing Standards		Fairfax County School Board Staffing Standards		Fairfax County School Board Staffing Standards		Fairfax County School Board Staffing Standards		Fairfax County School Board Staffing Standards		Fairfax County School Board Staffing Standards	
Position	Contract Length (Days)	Personnel	Criteria	Contract Length (Days)	Personnel	Criteria	Contract Length (Days)	Personnel	Criteria	Contract Length (Days)	Personnel	Criteria	Contract Length (Days)
<b>Changes From the Previous Year are Highlighted</b>													
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.	260	1.0	Virginia state standards require provision of support services necessary for the efficient and cost-effective operation and maintenance of schools.	260	1.0	Virginia state standards require provision of support services necessary for the efficient and cost-effective operation and maintenance of schools.	260
Secondary Special Education Assistant Principal	260	1.0	For Cedar Lane, Quander, Burke, Key and Klimer 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 Klimer Centers; for each secondary Comprehensive Emotional Disabilities Services Site (CEDSS); and for the Woodson Deaf/Hard-of-Hearing (DHOH) program.	260	1.0	Virginia state standards require provision of support services necessary for the efficient and cost-effective operation and maintenance of schools.	260	1.0	Virginia state standards require provision of support services necessary for the efficient and cost-effective operation and maintenance of schools.	260
Elementary Special Ed. Assistant Principal	220	1.0	Per elementary CEDSS and Elementary DHOH program.	220	1.0	Per elementary CEDSS and Elementary DHOH program.	220	1.0	Virginia state standards require provision of support services necessary for the efficient and cost-effective operation and maintenance of schools.	220	1.0	Virginia state standards require provision of support services necessary for the efficient and cost-effective operation and maintenance of schools.	220
Office Personnel	Various			Various			Various		Virginia state standards require provision of support services necessary for the efficient and cost-effective operation and maintenance of schools.	Various		Virginia state standards require provision of support services necessary for the efficient and cost-effective operation and maintenance of schools.	Various
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.	Various		See psychologist and social worker in other sections.	Various		See psychologist and social worker in other sections.	Various
Special Education Teachers and Assistants	Various		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.	Various		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.	Various		Virginia state standards require provision of support services necessary for the efficient and cost-effective operation and maintenance of schools.	Various		Virginia state standards require provision of support services necessary for the efficient and cost-effective operation and maintenance of schools.	Various
Family Liaisons	191		.875 FTE Assigned to 83 schools based on FRM and Title I, Title I schools are selected according to the percentage of students from low-income families.	191		.875 FTE Assigned to 83 schools based on FRM and Title I, Title I schools are selected according to the percentage of students from low-income families.	191		Virginia state standards require provision of support services necessary for the efficient and cost-effective operation and maintenance of schools.	191		Virginia state standards require provision of support services necessary for the efficient and cost-effective operation and maintenance of schools.	191
Elementary Category A (Emotionally Disabled and Learning Disabled)	195/191		Level (L) 1 services generate 1.0 point while L2 services generate 2.6 points. One teacher for every 24.0 points plus 1.0 non-ratio position to act as a special education case manager per traditional school at a longer contract length. One assistant for every 24.0 L2 points.	195/191		Level (L) 1 services generate 1.0 point while L2 services generate 2.6 points. One teacher for every 24.0 points plus 1.0 non-ratio position to act as a special education case manager per traditional school at a longer contract length. One assistant for every 24.0 L2 points.	195/191		Level 1 students generate 1.0 point while Level 2 students generate 2.0 points (with assistant). One teacher for every 20.0 points.	195/191		Level 1 students generate 1.0 point while Level 2 students generate 2.0 points (with assistant). One teacher for every 20.0 points.	195/191
Secondary Category A (Emotionally Disabled and Learning Disabled)	195/191		Supplementary staffing of 4.0 FTE is provided to CSS.	195/191		Supplementary staffing of 4.0 FTE is provided to CSS.	195/191		Supplementary staffing of 4.0 FTE is provided to CSS.	195/191		Supplementary staffing of 4.0 FTE is provided to CSS.	195/191
Secondary Category A (Emotionally Disabled and Learning Disabled)	195/191		Level 1 services generate 1.0 point while Level 2 services generate 2.8 points. One teacher for every 24.0 points. One assistant for every 54.0 (middle), or 84.0 (high) Level 2 points.	195/191		Level 1 services generate 1.0 point while Level 2 services generate 2.8 points. One teacher for every 24.0 points. One assistant for every 54.0 (middle), or 84.0 (high) Level 2 points.	195/191		Level 1 students generate 1.0 point while Level 2 students generate 2.0 points (with assistant). One teacher for every 20.0 points.	195/191		Level 1 students generate 1.0 point while Level 2 students generate 2.0 points (with assistant). One teacher for every 20.0 points.	195/191
Secondary Category A (Emotionally Disabled and Learning Disabled)	195/191		Supplementary staffing for secondary ED centers and CSS is provided based on the total level 2 points for ED services. A base allocation of 5.0 FTE is provided for middle school level sites and 5.0 FTE for high school level sites. Each 56 points generates an additional elective teacher beyond the base allocation.	195/191		Supplementary staffing for secondary ED centers and CSS is provided based on the total level 2 points for ED services. A base allocation of 5.0 FTE is provided for middle school level sites and 5.0 FTE for high school level sites. Each 56 points generates an additional elective teacher beyond the base allocation.	195/191		Supplementary staffing for secondary ED centers and CSS is provided based on the total level 2 points for ED services. A base allocation of 5.0 FTE is provided for middle school level sites and 5.0 FTE for high school level sites. Each 56 points generates an additional elective teacher beyond the base allocation.	195/191		Supplementary staffing for secondary ED centers and CSS is provided based on the total level 2 points for ED services. A base allocation of 5.0 FTE is provided for middle school level sites and 5.0 FTE for high school level sites. Each 56 points generates an additional elective teacher beyond the base allocation.	195/191

\*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 2024 Approved Budget			FY 2025 Proposed Budget			State Staffing Standards		
Position	Contract Length (Days)	Personnel	Contract Length (Days)	Personnel	Criteria	Contract Length (Days)	Personnel	Criteria
<b>Changes From the Previous Year are Highlighted</b>								
<b>Elementary Category B</b> (Autism, Intellectual Disabilities, Physical Disabilities, and Noncategorical)	195	Level 1 services generate 1.0 point while Level 2 services generate 3.8 points. One teacher for every 22.0 points.	195	Level 1 services generate 1.0 point while Level 2 services generate 3.8 points. One teacher for every 22.0 points.	Level 1 students generate 1.0 point while Level 2 students generate 2.0-2.5 points (dependent on disability, with assistant). One teacher for every 20.0 points.	195	Level 1 services generate 1.0 point while Level 2 services generate 3.8 points. One teacher for every 22.0 points.	Level 1 students generate 1.0 point while Level 2 students generate 2.0-2.5 points (dependent on disability, with assistant). One teacher for every 20.0 points.
	191	Assistants are generated by adding all level 2 points and staffing for every 22.0 points. They are then split between IA and PHTA positions by allocating a PHTA for all PD, and 20 percent of NCE, and AUT points divided by 22. The remaining assistant positions are allocated as IAs.	191	Assistants are generated by adding all level 2 points and staffing for every 22.0 points. They are then split between IA and PHTA positions by allocating a PHTA for all PD, and 20 percent of NCE, and AUT points divided by 22. The remaining assistant positions are allocated as IAs.	OR 24 Level 1 students 8 Level 2 w/assistant (autism, multiple disabilities, intellectual disabilities severe) 10 Level 2 w/assistant (intellectual disabilities)	191	Assistants are generated by adding all level 2 points and staffing for every 22.0 points. They are then split between IA and PHTA positions by allocating a PHTA for all PD, and 20 percent of NCE, and AUT points divided by 22. The remaining assistant positions are allocated as IAs.	OR 24 Level 1 students 8 Level 2 w/assistant (autism, multiple disabilities, intellectual disabilities severe) 10 Level 2 w/assistant (intellectual disabilities)
<b>Applied Behavior Analysis Instructional Assistant</b>	186	1.0 PHA for every 22.8 Level 2 IDS and PD points	186	1.0 PHA for every 22.8 Level 2 IDS and PD points	The Virginia staffing standards do not specify this service.	191	Distributed to elementary schools such that there is always one autism staff member for approximately 2.25 Level 2 autism services.	The Virginia staffing standards do not specify this service.
<b>Applied Behavior Analysis Coach</b>	219	For every 13 ABA classrooms at the elementary school level. ABA classrooms include PAC and K-6. For staffing purposes, a classroom is defined as 6 students receiving Level 2 autism services.	219	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.	219	For every 13 ABA classrooms at the elementary school level. ABA classrooms include PAC and K-6. For staffing purposes, a classroom is defined as 6 students receiving Level 2 autism services.	The Virginia staffing standards do not specify this service.
<b>Secondary Category B</b> (Autism, Intellectual Disabilities, Physical Disabilities, and Career Center)	195	Level 1 services generate 1.0 point while Level 2 services generate 3.8 points at middle or 3.5 points at high. One teacher for every 22.0 points.	195	Level 1 services generate 1.0 point while Level 2 services generate 3.8 points at middle or 3.5 points at high. One teacher for every 22.0 points.	Level 1 students generate 1.0 point while Level 2 students generate 2.0-2.5 points (dependent on disability, with assistant). One teacher for every 20.0 points.	195	Level 1 services generate 1.0 point while Level 2 services generate 3.8 points at middle or 3.5 points at high. One teacher for every 22.0 points.	Level 1 students generate 1.0 point while Level 2 students generate 2.0-2.5 points (dependent on disability, with assistant). One teacher for every 20.0 points.
	191	Category B Secondary IAs and PHTAs are staffed the same as for elementary Category B.	191	Category B Secondary IAs and PHTAs are staffed the same as for elementary Category B.	OR 24 Level 1 students 8 Level 2 w/assistant (autism, multiple disabilities, intellectual disabilities severe) 10 Level 2 w/assistant (intellectual disabilities)	186	1.0 PHA for 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.	OR 24 Level 1 students 8 Level 2 w/assistant (autism, multiple disabilities, intellectual disabilities severe) 10 Level 2 w/assistant (intellectual disabilities)
<b>Deaf / Hard-of-Hearing (DHOH)</b>	195/191	1.0	195/191	1.0	8.5 students with assistant	195/191	1.0	10 students with assistant
Level 2 Teacher					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.			24 students
Level 1 Itinerant Teacher	195	1.0	195	1.0	18.5 students	195	1.0	18.5 students
		Teacher ratios are set to allow time for travel between schools.		Teacher ratios are set to allow time for travel between schools.	The Virginia staffing standards do not specify this service.			The Virginia staffing standards do not specify this service.

\* 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 2024 Approved Budget			FY 2025 Proposed Budget			State Staffing Standards		
Position	Contract Length (Days)	Fairfax County School Board Staffing Standards	Contract Length (Days)	Fairfax County School Board Staffing Standards	Personnel	Criteria	Personnel	Criteria
<b>Changes From the Previous Year are Highlighted</b>								
<b>Preschool</b>								
School-Based Teacher	195	1.0	195	1.0	1.0	8 students with assistant allocated for every 10 students but may serve a morning and afternoon class. In most cases teachers serve either morning or afternoon and work with 2 itinerant students.	1.0	8 students with assistant
Resource Teacher	195	1.0	195	1.0	12 students		1.0	12 students
Preschool Autism Class (PAC) Teacher	219	1.0	219	1.0	6 students with 2.0 assistants		The Virginia staffing standards do not specify this service.	
<b>Speech and Language</b>								
Level 1 School-Based	195	0.5	195	0.5	25 services at sites with 40 or more students with Autism, ID, IDS, Hearing, and Preschool Level 2 services. 34 services elsewhere.		1.0	68 students
<b>Vision Impaired</b>								
Level 2	195	1.0	195/191	1.0	8 students with assistant		1.0	8 students with assistant
Level 1 Itinerant	195	1.0	195	1.0	13 students receiving either vision or orientation and mobility services.		The Virginia staffing standards do not specify this service.	
Teacher ratios are set to allow time for travel between schools.								
<b>Related Services</b>								
Adaptive Physical Education (APE)								
Elementary	195	0.2	195	0.2	Staffing is centrally managed 20 APE services at elementary sites with 20 or more APE services.		0.2	20 APE services at elementary sites with 20 or more APE services.
Secondary	195	0.17	195	0.17	9 APE services at secondary sites with 9 or more APE services.		0.17	9 APE services at secondary sites with 9 or more APE services.
Center-Based	195	1.0	195	1.0	Assigned based on enrollment.		1.0	Assigned based on enrollment.
Itinerant	195	0.5	195	0.5	11.5 APE services		0.5	11.5 APE services
<b>Career and Transition</b>								
School-Based	Various	1.0	Various	1.0	34 services		1.0	34 services
Career Academies	Various	1.0	Various	1.0	57 services		1.0	57 services
Job Placement	Various	1.0	Various	1.0	30 services, 2.0 PHTA		1.0	30 services, 2.0 PHTA
Office Technology	Various	1.0	Various	1.0	30 services, 2.0 PHTA		1.0	30 services, 2.0 PHTA
<b>Work Awareness</b>								
Itinerant	195	0.17	195	0.17	9 student periods, one planning period built in for each full teacher position allocated to high schools only.		0.17	9 student periods, one planning period built in for each full teacher position allocated to high schools only.
<b>Assistive Technology for Students with Disabilities</b>								
Itinerant	219	1.0	219	1.0	250 points; students with a Level 1 primary service or Level 2 Category A primary service generate 1.0 point, and any other Level 2 service generates 3.8 points.		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.
<b>Therapy Services</b>								
Itinerant	195	1.0	195	1.0	59 services for the first 945 services and then every 28 services. Additionally, there are 17.0 assistants.		1.0	59 services for the first 945 services and then every 28 services. Additionally, there are 17.0 assistants.

<sup>1</sup>State Staffing Standards – Divisions that employ a sufficient number of positions to meet this requirement may assign them according to the area of greatest need, regardless of school level.

# Alternative High School Staffing Standards

Position	FY 2024 Approved Budget			FY 2025 Proposed Budget			State Staffing Standards		
	Contract Length (Days)	Fairfax County School Board Staffing Standards Personnel	Criteria	Contract Length (Days)	Fairfax County School Board Staffing Standards Personnel	Criteria	Personnel	Criteria	
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 <sup>1</sup>	260	2.0	Per school	260	2.0	Per school	1.0	600 – 1,199 students	
Director of Student Services	260	1.0	Per school	260	1.0	Per school	At least one	position must be on an 11-month contract.	
School Counselor <sup>1</sup>	204	1.0	270 students	204	1.0	270 students	1.0	One full-time equivalent school counselor position per 325 students in grades kindergarten through 12.	
Librarian / Assistant <sup>1</sup>	204	1.0	Per school	204	1.0	Per school	0.5 1.0 2.0	299 or fewer students 300 – 999 students 1,000 or more students	
Safety and Security Specialist	195	1.0	Per school	195	1.0	Per school	Virginia state standards	require provision of support necessary for the efficient and cost-effective operation and maintenance of schools.	
Safety and Security Assistant	188	1.5	Per school	188	1.5	Per school	Virginia state standards	require provision of support necessary for the efficient and cost-effective operation and maintenance of schools.	
Classroom Teacher	195	Maximum teacher load is 61 credit hours per teacher.		195	Maximum teacher load is 61 credit hours per teacher.		See high school standards.		
Family Liaisons		See high school staffing standard			See high school staffing standard				
Assessment Coach	219	1.0	Per school	219	1.0	Per school	Virginia state standards	require provision of support services necessary for the efficient and cost-effective operation and maintenance of schools.	
Office Personnel <sup>1</sup>	260	1.0	Administrative assistant III	260	1.0	Administrative assistant III	1.0	599 or fewer students	
	260	1.0	Student information assistant	260	1.0	Student information assistant		The equivalent of one full-time additional office position shall be provided for each additional 600 students beyond 200 students.	
	260	1.0	Finance technician	260	1.0	Finance technician			
	260	1.0	Administrative assistant I	260	1.0	Administrative assistant I			
	220	1.0	Office assistant	200	1.0	Office assistant			
School-Based Technology Specialist (SBTS)	220	1.0	Per school	220	1.0	Per school	Divisionwide, local school boards shall employ 1.0 position per 1,000 students in grades kindergarten through 12 to serve as an instructional technology resource teacher.		
Custodian	260	4.0-8.0	Per school	260	4.0-8.0	Per school	The school plant and grounds shall be kept safe and clean. Custodial services shall be available as necessary for health and safety.		
English for Speakers of Other Languages (ESOL) Teacher	195	2.0+	Students by level * periods per student / teacher load; minimum of 2.0	195	2.0+	Students by level * periods per student / teacher load; minimum of 2.0	20 full-time equivalent instructional positions per 1,000 students identified as limited English proficient divisionwide.		
		Level	Periods	Teacher Load		Level	Periods	Teacher Load	
		L1	5	75		L1	5	75	
		L2	5	90		L2	5	90	
		L3	3	125		L3	3	125	
		L4	2	150		L4	2	150	
Work and Transition (WAT) Teacher	219	Assigned according to need for cooperative work instruction.		219	Assigned according to need for cooperative work instruction.		Standards of Quality do not mandate a ratio.		

<sup>1</sup>State Staffing Standards - Divisions that employ a sufficient number of positions to meet this requirement may assign them according to the area of greatest need, regardless of school level.

# General Education Standard Allocations

Standard 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	\$40.35	\$40.35	\$40.35	\$66.42
Each Reading Teacher	\$339.97	\$339.97	\$339.97	-
Each Elementary School Counselor	\$349.23	-	-	-
Small School Allocation				
Enrollment Less Than 400	\$1,147.50	-	-	-
Enrollment 400 to 600	\$765.00	-	-	-
Per-Pupil Basal Material and Texts	\$74.95	\$96.78	\$112.39	\$123.51
FCPSOn Set-Aside	8.98	18.96	23.50	23.50
Developmental Reading Assessment Set-Aside	2.10	-	-	-
Social Studies Textbook Replacement Set-Aside	-	10.93	10.93	10.93
Math Textbook Replacement Set-Aside	<u>10.00</u>	<u>10.00</u>	<u>7.50</u>	<u>7.50</u>
Per-Pupil Basal Materials & Texts Allocated To Schools	\$53.87	\$56.89	\$70.46	\$81.58
Per-Pupil Noncapital Equipment	\$6.12	\$6.12	\$7.65	\$7.65

## Classroom Supply Allocation

Elementary, middle, and high schools are allocated \$40.35 per pupil, while TJHSST is allocated \$66.42.

## Reading Teacher

Elementary, middle, and high schools are allocated \$339.97 for each reading teacher to help with the funding of teaching materials and supplies. These funds are included and budgeted with schools' general education instructional supply allocation.

## School Counselor

Elementary schools are allocated \$349.23 for each school counselor for instructional materials. These funds are budgeted within instructional supplies.

## Small School Allocation

Small schools with enrollments less than 400 and enrollments from 400 to 600 receive an allocation of \$1,147.50 and \$765, respectively, to fund the purchase of teaching materials. These funds are budgeted within instructional supplies.

## Basal Materials and Texts

Allocations provide consumable materials such as workbooks, laboratory materials, and replacement of worn-out materials. In FY 2025, elementary schools will receive \$53.87 per pupil, middle schools will receive \$56.89 per pupil, and high schools will receive \$70.46 per pupil, except for TJHSST which will receive \$81.58 per pupil. Prior to FY 2012, schools per-pupil allocations included the full funding for textbook replacement, although \$2.10 from elementary schools was set-aside to fund developmental reading assessments. In FY 2012, FCPS reduced the per-pupil amount for middle schools and high schools by \$10.93 to reflect the centralized purchase of online and printed social studies textbooks. In FY 2013, FCPS further reduced the per-pupil amounts by \$10.00 at elementary and middle schools and \$7.50 at high schools to reflect the centralized purchase of online and printed math textbooks. The centralized purchase of textbooks provides cost-savings and more consistency of resources for all students. In FY 2020, high schools began contributing \$23.50 toward the purchase of devices in support of FCPSOn. In FY 2021, middle schools began contributing \$18.96 toward purchases of devices in support of FCPSOn. In FY 2022, elementary schools began contributing \$8.98 toward purchases of devices in support of FCPSOn for grades 5 and 6.

## Noncapital Equipment

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

# General Education Standard Allocations

## New Teacher Position Equipment Funding

New teacher position equipment funding will be automatically distributed to qualifying schools. The allocation is based on the change in teacher positions from the FY 2024 Approved Budget to the FY 2025 Approved Budget. Positions from the staffing contingency will not be eligible for new teacher position funding. The allocation for a new teacher position is \$1,750.

## Library Materials

Library funding totals \$3.4 million in FY 2025. The Library Information Services office allocates resources from this fund to school libraries on an as-needed basis.

## Live Materials

Each middle school is allocated funds for live materials based on grade 7 student enrollment (including advanced academics) and one-half the enrollment of special education Level 2 students. These funds are budgeted within instructional supplies. The rate is \$2.11 per student.

## Music

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

## Advanced Academic Program

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

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

## School-Based Staff Development

All schools, alternative high schools, and special education centers receive per-school funding of \$305 for staff development. In addition to the per-school funding, each school and special education center is allocated funds based on a rate of \$37.76 per teacher. These funds are used for staff development related to improving student achievement.

## Student Information System Per Diem

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

## Department Chair Stipends

Each middle and high school receives department chair stipends based on enrollment. The stipends generated by enrollment in middle and high schools are:

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

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

# General Education Standard Allocations

## Elementary Teacher Leadership Stipends

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

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

## Computer Software

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

## Custodial Supplies

Funding is distributed based on a formula that includes each school's square footage, student population, staff population, School Age Child Care (SACC) enrollment, and enrollment at academies. Custodial supplies for secondary and high schools (including alternative high schools) are provided under a vendor managed inventory (VMI) program to ensure schools have the supplies they need based on actual usage. Funding for the program is centralized in the Office of Facilities Management.

## Student Desks and Chairs

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

## Field Trips

The Office of Transportation Services provides elementary schools one student orientation field trip for kindergarten and student orientation field trip for rising middle school students. The office also provides middle schools two orientation field trips for rising high school students. Funds are budgeted in the Office of Transportation Services.

## Other Allocations

Other allocations are budgeted in various departments and regional office accounts. These include funds to provide equal opportunities for all students to participate in extracurricular activities, to award mini-grants to classroom teachers who request special materials or other support to improve instruction through creative teaching, and to reallocate funds to schools for temporary office personnel to assist with unique requirements that cannot be supported by individual school budgets. Funding in the amount of \$0.8 million is included in the Instructional Services Department budget for indigent students who want to participate in string and band music programs at the elementary, middle, and high school levels. All schools receive an allocation from 10 percent of the postage allocation budget to purchase stamps or to utilize shipping services. The remaining 90 percent is centrally-managed to maximize savings by utilizing bulk mail rates. The region offices and the Department of Special Services are provided reserve accounts based on enrollment. These funds are allocated to schools and special education centers throughout the year to meet unprogrammed requirements.

# General Education Standard Allocations

Other Allocations		Elementary	Middle	High
<b>Per Pupil</b>				
Postage		\$2.07	\$5.41	\$9.37
Office Personnel Overtime		\$3.05	\$3.05	\$3.05
<b>Per School</b>				
Hourly Student Services Personnel			\$12,724	\$16,842
Debate/Forensics/Newspaper				\$2,722
"It's Academic"				\$109
Police Security for Athletic Events				\$6,000
Accounting Materials (based on school enrollment)				
	Enrollment:			
	600 or less	\$150	\$175	\$300
	601 to 799	\$200	\$175	\$300
	800 to 1,599	\$200	\$225	\$300
	1,600 to 2,099			\$440
	2,100 to 3,499			\$490
	3,500 or more			\$530
School Testing*				
Elementary (based on school enrollment)				
	Enrollment:			
	599 or less	\$3,500		
	600 to 1,199	\$5,000		
	1,200 to 1,799	\$6,500		
Middle			\$9,315	

\*Special education centers receive \$1,545, high schools receive a 1.0 assessment coach position.

## Flexibility Reserve

Elementary and middle schools receive additional funding based on a per-pupil allocation of \$2.40. This allocation is provided for equipment, technology support, librarian per diem, and hourly office personnel.

## Career and Technical Education (CTE) and High School Academies

Per-pupil instructional supply allocations reflect requirements of the Career and Technical Education Office. CTE classes offered at middle and high school are classified into tiers based on the instructional supply requirements for each class. Semester classes will receive half the tier amount listed.

Class Course Tier	Per-Pupil Allocation
Tier 1 Classes	\$40.00
Tier 2 Classes	\$25.00
Tier 3 Classes	\$12.00

Special cases not classified under the tier structure are listed below:

Instructional Supplies	Per-Pupil Allocation
<b>High School Academies</b>	
Field Trips	\$100 per teacher
Textbooks	\$630 per teacher
Staff Development	\$300 per teacher
Substitutes (1 day)	\$101 per teacher
Postage	\$2 per student

# Special Education Standard Allocations

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

Special Education Standard Allocations		
	FY 2025 Instructional Supplies Allocation	FY 2025 Textbook Allocation
<b>Elementary Programs</b>		
<b>Category A</b>		
Level 1	\$7.67	\$6.45
Level 2	\$11.72	\$9.86
Elementary Centers	\$137.92	\$115.98
Comprehensive ED Services Site, Level 2 students	\$62.96	\$52.94
<b>Category B</b>		
Level 1	\$10.64	\$8.94
Level 2	\$31.60	\$26.57
Elementary Centers	\$75.38	\$63.38
<b>Secondary Programs</b>		
<b>Category A</b>		
Level 1	\$9.47	\$7.96
Level 2	\$16.01	\$13.46
Secondary Centers	\$187.22	\$157.45
Comprehensive ED Services Site, Level 2 students	\$73.23	\$61.58
<b>Category B</b>		
Level 1	\$20.38	\$17.14
Level 2	\$36.47	\$30.68
Secondary Centers	\$95.63	\$53.62
<b>Preschool Programs</b>		
Preschool Resource Services	\$19.64	-
Preschool Class-Based Services	\$212.08	-
<b>Deaf/Hard-of-Hearing Program</b>		
Level 1 Elementary	\$16.75	-
Level 1 Secondary	\$18.21	-
Level 2 Elementary	\$27.34	-
Level 2 Secondary	\$26.67	-
Centers	\$82.42	\$46.21
<b>Per Teacher Allocations</b>		
Career and Transition Center Teachers	\$606.10	\$218.46
Work Awareness & Transition (WAT) Teachers	\$824.56	-

Schools and centers receive new teacher materials and equipment allocations when there is a net increase in special education teacher positions over the previous approved budget cycle. New preschool classrooms also generate additional start-up funding. All new teacher and new preschool classroom funds are combined with other special education equipment allocations made to the site.

Special Education New Teacher Materials Allocation	
Category A	\$262.50
Category B	\$690.00
All Other Service Areas	\$1,000.00
Preschool New Classroom Start Up Funds	\$7,000.00

# School Operating Fund Revenue Detail

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2024 Revised	FY 2025 Proposed
County Operating Funds Transfer	2,143,322,211	2,172,661,166	2,275,310,924	2,419,409,875	2,419,409,875	2,673,438,058
Cable Communications Franchise Fees	875,000	875,000	875,000	875,000	875,000	875,000
<b>Transfers In - County Total</b>	<b>2,144,197,211</b>	<b>2,173,536,166</b>	<b>2,276,185,924</b>	<b>2,420,284,875</b>	<b>2,420,284,875</b>	<b>2,674,313,058</b>
<b>Other Financing Sources Total</b>	<b>2,144,197,211</b>	<b>2,173,536,166</b>	<b>2,276,185,924</b>	<b>2,420,284,875</b>	<b>2,420,284,875</b>	<b>2,674,313,058</b>
State Homebound Funds	237,289	110,976	314,842	317,990	317,990	517,794
<b>Categorical Programs Total</b>	<b>237,289</b>	<b>110,976</b>	<b>314,842</b>	<b>317,990</b>	<b>317,990</b>	<b>517,794</b>
State At Risk Incentive Funded	2,748,111	-	5,254,660	6,460,100	4,035,250	8,500,774
Limited Term Compensation	-	8,953,056	22,603,933	51,165,037	57,813,101	-
Limited Term Incentive	3,058,373	12,377	-	-	-	5,081,676
No Loss Funding Incentive	14,423,497	-	15,619,252	15,741,706	15,741,706	-
State Early Reading Spec Initiative Incentive	-	194,094	409,434	399,291	402,830	341,035
State Governor's School Funds	3,574,901	3,888,318	4,369,039	4,660,046	4,727,907	5,556,914
Grocery Tax Hold Harmless	-	-	14,841,662	36,669,308	36,669,308	23,906,481
State Math/Reading Instructional Spec Incentive	-	-	-	-	-	32,942
<b>Incentive Programs Total</b>	<b>23,804,882</b>	<b>13,047,845</b>	<b>63,097,980</b>	<b>115,095,488</b>	<b>119,390,102</b>	<b>43,419,822</b>
State At Risk Lottery Funded	2,739,572	7,117,510	5,632,177	4,550,084	7,287,782	7,227,099
State Reduced K-3 Incentive Funds	5,156,910	5,048,834	4,949,286	6,224,906	6,224,906	7,380,240
State Early Reading Intervention Funds	2,703,626	2,989,925	4,740,903	4,753,712	4,753,712	4,243,443
State Algebra Readiness Funds	905,820	878,863	927,468	930,401	930,401	1,195,386
Limited Term Support Lottery	24,812,505	24,061,432	24,113,424	24,016,727	24,016,727	24,031,085
State Foster Care Funds	389,761	368,487	349,566	369,707	369,707	427,552
State Occupational Preparation Funds	352,183	408,241	386,231	507,056	507,056	536,721
Learning Recovery Lottery	2,212,995	-	-	-	-	-
State SPED Regional Tuition Lottery	4,424,031	4,490,150	4,625,145	4,624,984	4,624,984	4,618,804
Textbooks Lottery	-	1,401,399	-	-	-	-
<b>Lottery Funded Total</b>	<b>43,697,403</b>	<b>46,764,841</b>	<b>45,724,200</b>	<b>45,977,577</b>	<b>48,715,275</b>	<b>49,660,330</b>
State Sales Tax Revenues	238,240,693	269,036,889	266,411,271	257,401,723	257,401,723	254,166,878
<b>Sales Tax Total</b>	<b>238,240,693</b>	<b>269,036,889</b>	<b>266,411,271</b>	<b>257,401,723</b>	<b>257,401,723</b>	<b>254,166,878</b>
SOQ Basic Aid	318,987,574	311,838,497	339,477,091	343,618,847	356,292,629	433,226,440
SOQ Textbooks	6,394,441	4,961,439	7,901,498	7,913,940	7,913,940	9,442,185
SOQ Gifted Education	3,450,987	3,433,932	3,640,968	3,646,701	3,646,701	4,068,382
SOQ Remediation	6,306,977	6,275,806	6,983,497	6,994,493	6,994,493	8,313,651
SOQ Special Education	52,657,306	52,397,060	56,643,916	56,733,109	56,733,109	68,395,994
SOQ Vocational	2,617,990	2,605,052	2,984,400	2,989,100	2,989,100	3,242,914
SOQ Social Security Instructional	19,694,427	19,715,504	21,308,618	21,342,171	21,342,171	24,528,219
SOQ Instructional Retirement	45,933,831	46,002,843	49,660,420	49,738,616	49,738,616	52,653,123
SOQ Instructional Life Insurance	1,368,495	1,420,937	1,492,200	1,494,550	1,494,550	1,709,900
SOQ English for Speakers of Other Languages	17,432,957	17,941,670	20,121,988	21,233,802	21,233,802	23,350,277
<b>SOQ Total</b>	<b>474,844,985</b>	<b>466,592,740</b>	<b>510,214,596</b>	<b>515,705,329</b>	<b>528,379,111</b>	<b>628,931,085</b>
State Grants	514,354	478,929	606,058	147,394	147,394	147,394
State Revenue	595,000	577,500	522,500	615,000	615,000	615,000
<b>State Grants Total</b>	<b>1,109,354</b>	<b>1,056,429</b>	<b>1,128,558</b>	<b>762,394</b>	<b>762,394</b>	<b>762,394</b>
<b>State Revenue Total</b>	<b>781,934,606</b>	<b>796,609,720</b>	<b>886,891,447</b>	<b>935,260,501</b>	<b>954,966,595</b>	<b>977,458,303</b>
E-Rate Funds	1,447,540	1,345,140	1,784,396	2,000,000	2,000,000	2,000,000
<b>E-Rate Total</b>	<b>1,447,540</b>	<b>1,345,140</b>	<b>1,784,396</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>
Preschool	827,482	916,508	1,403,196	894,472	1,072,989	915,096
Professional Technical Education Perkins	2,110,825	2,386,114	2,513,567	2,195,731	2,604,545	2,604,545
Federal Grants	47,568,798	118,170,551	103,395,126	-	52,294,983	-
Federal Special Education Hearing Appeals	80,591	-	30,526	37,630	37,630	37,630
Federal Revenue	-	-	19,250,716	-	-	-
<b>Federal Grants Total</b>	<b>50,587,697</b>	<b>121,473,173</b>	<b>126,593,131</b>	<b>3,127,833</b>	<b>56,010,147</b>	<b>3,557,271</b>
Federal Impact Aid	3,990,428	3,269,135	3,569,606	2,998,131	2,998,131	3,297,944
Federal Impact Aid Severe Disabled DOD	796,324	1,161,904	1,014,624	750,000	750,000	750,000
<b>Impact Aid Total</b>	<b>4,786,752</b>	<b>4,431,039</b>	<b>4,584,230</b>	<b>3,748,131</b>	<b>3,748,131</b>	<b>4,047,944</b>
Junior ROTC Funds	574,535	580,690	537,584	518,200	518,200	518,200
<b>Junior ROTC Total</b>	<b>574,535</b>	<b>580,690</b>	<b>537,584</b>	<b>518,200</b>	<b>518,200</b>	<b>518,200</b>



# School Operating Fund Revenue Detail

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2024 Revised	FY 2025 Proposed
IDEA (PL 94-142)	35,815,306	39,252,138	36,228,461	39,395,434	53,483,008	40,968,333
<b>Special Education Total</b>	<b>35,815,306</b>	<b>39,252,138</b>	<b>36,228,461</b>	<b>39,395,434</b>	<b>53,483,008</b>	<b>40,968,333</b>
<b>Federal Revenue Total</b>	<b>93,211,831</b>	<b>167,082,179</b>	<b>169,727,802</b>	<b>48,789,598</b>	<b>115,759,485</b>	<b>51,091,748</b>
<b>Intergovernmental Total</b>	<b>875,146,437</b>	<b>963,691,899</b>	<b>1,056,619,248</b>	<b>984,050,099</b>	<b>1,070,726,080</b>	<b>1,028,550,051</b>
Alternative School Tuition	-	-	-	20,450	20,450	20,450
Adult Education Tuition	32,626	34,035	38,872	79,843	79,843	79,843
Adult Education Vocational Education LPN	-	-	-	52,347	52,347	52,347
<b>Adult Tuition Total</b>	<b>32,626</b>	<b>34,035</b>	<b>38,872</b>	<b>152,640</b>	<b>152,640</b>	<b>152,640</b>
K-12 Tuition for Nonresident Student	84,004	85,654	142,447	230,970	230,970	230,970
Tuition Thomas Jefferson for Science & Technology	6,167,854	7,766,165	8,854,644	8,854,644	8,854,644	8,854,644
Tuition Paid by Other Districts	56,132	49,522	30,804	640,000	640,000	640,000
<b>Day School Tuition Total</b>	<b>6,307,990</b>	<b>7,901,341</b>	<b>9,027,895</b>	<b>9,725,614</b>	<b>9,725,614</b>	<b>9,725,614</b>
Dues Deduction Fee	93,913	92,636	89,360	50,000	50,000	50,000
Staff Development Fee	-	17,500	-	-	-	-
Monopole Fee	2,059,577	1,545,647	1,640,947	1,977,840	1,977,840	1,977,840
<b>Other Fees Total</b>	<b>2,153,491</b>	<b>1,655,783</b>	<b>1,730,307</b>	<b>2,027,840</b>	<b>2,027,840</b>	<b>2,027,840</b>
Musical Instrument Repair Fee	185,506	291,083	340,096	364,200	364,200	364,200
National Symphony Concert Fee	2,160	14,348	77,495	85,491	85,491	85,491
Field Trip Fee	165	-	492	52,820	52,820	52,820
Student Parking Fee	(15,720)	889,952	924,611	968,000	968,000	968,000
Student Examination Fee	681,536	469,303	595,116	454,044	454,044	454,044
Pupil Placement Fee	227,100	224,900	224,800	272,835	272,835	272,835
Technology Support Fee	211,895	42,075	-	-	-	-
<b>School Fees Total</b>	<b>1,292,642</b>	<b>1,931,661</b>	<b>2,162,609</b>	<b>2,197,390</b>	<b>2,197,390</b>	<b>2,197,390</b>
<b>Charges for Services Total</b>	<b>9,786,748</b>	<b>11,522,819</b>	<b>12,959,683</b>	<b>14,103,484</b>	<b>14,103,484</b>	<b>14,103,484</b>
Facilities Use Building Rental Income	34,985	695,817	1,259,248	1,697,445	1,697,445	1,697,445
Facilities Use Labor Charges	67,951	937,832	1,408,051	1,785,115	1,785,115	1,785,115
Facilities Use Special Fees	36,290	170,380	224,443	28,899	28,899	28,899
<b>Facilities Use Total</b>	<b>139,226</b>	<b>1,804,029</b>	<b>2,891,743</b>	<b>3,511,459</b>	<b>3,511,459</b>	<b>3,511,459</b>
Sale of Equipment	1,057,562	690,953	149,504	78,000	78,000	78,000
Sale of Salvage	-	-	-	5,000	5,000	5,000
Sale of Vehicles	131,368	158,498	22,552	91,800	91,800	91,800
<b>Sale of Property Total</b>	<b>1,188,930</b>	<b>849,452</b>	<b>172,056</b>	<b>174,800</b>	<b>174,800</b>	<b>174,800</b>
Interest on Pooled Cash	265	1,190	493	-	-	-
Interest Income-Lease	-	15,306	69,343	-	-	-
Rental Income-Leases	-	701,562	591,529	-	-	-
<b>Use of Money Total</b>	<b>265</b>	<b>718,058</b>	<b>661,365</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Revenue from Use of Money/Property Total</b>	<b>1,328,421</b>	<b>3,371,539</b>	<b>3,725,164</b>	<b>3,686,259</b>	<b>3,686,259</b>	<b>3,686,259</b>
City of Fairfax Instructional Services	47,656,514	48,934,163	52,911,698	52,273,593	52,273,593	55,564,732
<b>City of Fairfax Total</b>	<b>47,656,514</b>	<b>48,934,163</b>	<b>52,911,698</b>	<b>52,273,593</b>	<b>52,273,593</b>	<b>55,564,732</b>
Rebates and Insurance Proceeds	1,247,562	1,689,889	2,388,352	1,778,254	1,778,254	1,778,254
Vandalism and Repair	2,149	2,020	4,025	16,320	16,320	16,320
<b>Claims, Restitution and Rebates Total</b>	<b>1,249,711</b>	<b>1,691,909</b>	<b>2,392,377</b>	<b>1,794,574</b>	<b>1,794,574</b>	<b>1,794,574</b>
<b>Recovered Cost Total</b>	<b>48,906,225</b>	<b>50,626,072</b>	<b>55,304,075</b>	<b>54,068,167</b>	<b>54,068,167</b>	<b>57,359,306</b>
Other Donations	321	-	-	-	-	-
<b>Donations Total</b>	<b>321</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
School General Rev in Support of Appropriations	1,538,260	3,177,127	5,246,968	6,846,945	6,846,945	6,846,945
Miscellaneous Revenue	911,349	2,251,914	1,015,032	681,854	681,854	681,854
<b>Other Revenue Total</b>	<b>2,449,609</b>	<b>5,429,042</b>	<b>6,262,001</b>	<b>7,528,799</b>	<b>7,528,799</b>	<b>7,528,799</b>
Contributions from Fairfax Education Foundation	214,701	108,714	77,241	-	-	-
<b>Private Grants Total</b>	<b>214,701</b>	<b>108,714</b>	<b>77,241</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Gifts Donations &amp; Contributions Total</b>	<b>2,664,311</b>	<b>5,537,756</b>	<b>6,339,242</b>	<b>7,528,799</b>	<b>7,528,799</b>	<b>7,528,799</b>
<b>Grand Total</b>	<b>3,082,029,673</b>	<b>3,208,286,250</b>	<b>3,411,133,335</b>	<b>3,483,721,683</b>	<b>3,570,397,665</b>	<b>3,785,540,956</b>

# School Operating Fund Expenditure Detail

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2024 Revised	FY 2025 Proposed
Division Superintendent	311,526	317,757	410,332	399,836	407,833	432,303
Deputy Superintendent	224,447	228,936	244,229	-	-	-
Division Chief	466,091	660,695	1,026,415	1,879,759	1,699,304	2,276,792
Assistant Superintendent	2,139,090	2,354,813	2,360,806	2,099,882	2,803,387	2,990,862
Division Counsel	215,446	219,755	234,435	246,672	251,605	266,702
Auditor General	198,508	202,478	214,789	228,018	227,913	243,980
<b>Leadership Team Total</b>	<b>3,555,108</b>	<b>3,984,434</b>	<b>4,491,007</b>	<b>4,854,167</b>	<b>5,390,043</b>	<b>6,210,638</b>
Principal Elementary School	19,852,338	20,969,437	21,916,707	23,261,291	23,347,390	24,753,038
Principal Middle School	3,291,795	3,555,941	3,468,278	3,710,432	3,703,864	3,974,307
Principal High School	4,322,819	4,322,125	4,485,156	4,693,748	4,678,117	5,078,209
Principal Special Education	1,006,117	1,025,993	1,064,116	1,124,233	1,103,878	1,185,317
<b>Principals Total</b>	<b>28,473,068</b>	<b>29,873,495</b>	<b>30,934,256</b>	<b>32,789,704</b>	<b>32,833,249</b>	<b>34,990,872</b>
Assistant Principal Elementary School	21,605,868	22,800,813	25,142,764	27,039,879	27,976,474	31,164,913
Assistant Principal Middle School	7,220,727	7,442,839	8,026,885	8,368,679	9,129,083	9,367,056
Assistant Principal High School	14,802,125	15,026,116	17,299,404	18,849,325	19,571,666	20,479,127
Assistant Principal Special Education	2,793,845	2,845,910	2,856,885	3,047,173	3,273,153	3,273,004
Assistant Principal Alternative High School	654,870	614,022	697,013	739,357	571,249	637,747
Assist Administrator Nontraditional	572,170	633,606	657,417	665,545	814,183	878,460
Student Activity Director	3,181,556	3,210,550	3,228,018	3,504,985	3,531,586	3,786,746
Student Services Director	6,483,136	6,823,256	7,131,833	7,348,047	7,531,334	7,890,482
<b>Assistant Principals Total</b>	<b>57,314,299</b>	<b>59,397,113</b>	<b>65,040,219</b>	<b>69,562,990</b>	<b>72,398,728</b>	<b>77,477,537</b>
Executive Principal	1,604,951	1,842,486	2,097,955	2,205,369	2,418,456	2,341,110
Director	5,556,750	5,875,116	6,901,035	7,222,080	7,920,858	8,399,388
Coordinator	14,009,703	14,356,881	15,809,034	17,368,910	18,403,925	19,563,032
Deputy Auditor General	149,578	156,946	131,023	151,819	151,763	169,842
<b>Supervisors Total</b>	<b>21,320,981</b>	<b>22,231,429</b>	<b>24,939,047</b>	<b>26,948,178</b>	<b>28,895,002</b>	<b>30,473,371</b>
Hearing Officer	458,208	651,956	732,665	773,855	933,258	854,712
Executive Assistant	287,975	235,847	250,198	347,063	299,413	327,459
Auditor	474,084	459,487	482,460	549,883	556,358	603,566
Attorney	424,535	513,332	832,222	1,061,307	1,062,421	1,130,877
Functional Supervisor	10,906,534	11,457,746	12,428,020	13,852,189	14,496,690	15,050,853
Certified Athletic Trainer	1,914,443	1,952,261	2,270,675	2,258,738	2,983,462	3,286,066
Psychologist	14,976,047	14,631,389	15,644,329	18,186,724	16,944,667	19,969,238
Social Worker	14,974,599	16,044,970	17,457,744	18,652,930	20,033,189	20,652,148
Instructional Specialist	17,009,599	18,632,843	20,863,192	22,139,194	24,172,562	24,026,064
Business Specialist	24,799,181	25,023,679	28,249,772	31,644,403	34,771,644	34,686,868
Technical Specialist	62,101,234	63,733,416	67,829,646	74,199,047	77,174,981	81,211,894
<b>Specialists Total</b>	<b>148,326,439</b>	<b>153,336,926</b>	<b>167,040,922</b>	<b>183,665,333</b>	<b>193,428,645</b>	<b>201,799,745</b>
Technician	20,107,506	20,025,651	19,968,086	24,049,638	24,689,136	25,929,198
Safety and Security Specialist	2,873,026	2,929,917	3,034,314	3,261,680	3,333,321	3,314,094
Career Center Specialist	1,542,039	1,554,159	1,658,553	1,812,607	1,821,364	1,895,809
Safety and Security Assistant	4,765,124	5,010,460	5,458,486	5,584,768	6,419,774	5,988,131
Family Liaison	-	-	-	2,202,120	2,220,960	3,820,400
<b>Technical Personnel Total</b>	<b>29,287,695</b>	<b>29,520,187</b>	<b>30,119,439</b>	<b>36,910,812</b>	<b>38,484,557</b>	<b>40,947,633</b>
Teacher Kindergarten	39,833,181	39,528,488	40,539,240	42,788,034	42,399,454	44,557,008
Teacher General Education Elementary School	255,837,731	247,058,878	251,750,390	276,664,032	271,722,012	295,128,135
Teacher General Education Middle School	101,502,117	100,768,411	100,371,378	111,387,885	106,790,989	117,763,282
Teacher General Education High School	201,554,045	202,748,691	213,855,419	236,815,652	236,487,900	260,025,830
Teacher Music, Art and PE Elementary School	60,004,751	60,674,501	62,308,221	71,367,203	68,002,814	76,385,350
Teacher Reading	14,867,869	15,143,888	15,234,675	18,795,457	16,052,599	19,985,171
Teacher Art Elementary School	230,731	235,616	212,042	225,349	205,167	219,430
Teacher Instrumental Music	14,346,104	14,620,468	15,329,863	16,681,765	16,786,784	18,365,410
Teacher Gifted Talented Resource	10,033,375	11,228,739	12,343,724	14,745,793	15,072,939	16,608,065
Teacher FECEP	322,091	331,201	347,155	-	370,442	-
Teacher Laboratory	1,068,370	1,088,519	1,274,965	1,466,567	1,554,202	1,642,443
Teacher Instructional Support	45,392,493	45,397,197	50,224,307	30,153,923	58,284,266	34,142,645
Teacher English for Speakers of Other Languages	63,520,314	67,472,128	73,991,119	91,573,218	91,741,336	103,572,878
Teacher Special Education	245,282,571	260,051,563	274,695,959	296,523,488	323,611,701	327,868,793
Audiologist	1,569,344	1,555,032	1,740,434	1,654,149	1,878,039	1,773,240
Physical & Occupational Therapist	7,478,321	7,629,301	8,056,809	8,210,159	8,667,038	8,560,331
Teacher Vocational Education Program	24,669,877	25,076,603	26,206,357	27,446,639	27,772,461	29,250,793
Teacher Alternative Education	12,825,862	12,804,563	13,104,480	13,393,421	13,515,819	13,993,877

# School Operating Fund Expenditure Detail

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2024 Revised	FY 2025 Proposed
Teacher Professional Technical Academy	6,375,238	6,578,504	6,889,713	7,975,385	8,008,650	8,499,331
Teacher Technical Professional Projects	168,172	91,605	96,222	-	-	-
Guidance Counselor Middle School and High School	30,794,790	30,950,699	32,586,907	33,826,328	34,564,153	35,513,515
Guidance Counselor Elementary School	18,617,604	18,293,691	19,120,207	19,332,703	20,152,120	20,430,036
Librarian	20,862,911	21,339,000	22,233,368	23,534,667	23,491,910	25,113,334
Teacher Staffing Reserve	-	-	-	16,824,136	24,431,541	18,224,874
<b>Teachers Total</b>	<b>1,177,157,862</b>	<b>1,190,667,285</b>	<b>1,242,512,952</b>	<b>1,361,385,953</b>	<b>1,411,564,332</b>	<b>1,477,623,768</b>
Instructional Assistant Kindergarten	17,453,356	17,544,548	17,903,238	18,757,186	18,499,783	19,440,749
Instructional Assistant General Education	6,031,415	6,424,109	6,645,007	8,021,570	6,684,792	8,383,383
Instructional Assistant Special Education	59,661,504	61,015,806	63,380,778	70,596,643	73,388,306	79,508,430
Instructional Assistant Alternative High School	221,580	156,129	134,183	246,246	294,459	253,599
Instructional Assistant Special Programs	103,111	121,462	126,307	-	127,346	-
Instructional Assistant Staffing Reserve	-	-	-	2,761,733	2,792,400	2,969,320
<b>Instructional Assistants Total</b>	<b>83,470,966</b>	<b>85,262,054</b>	<b>88,189,513</b>	<b>100,383,377</b>	<b>101,787,086</b>	<b>110,555,481</b>
Public Health Training Assistant	9,986,387	9,955,714	10,781,477	11,459,184	11,806,020	12,022,081
Special Education Attendant	3,086,348	2,752,116	3,041,375	4,175,165	3,374,665	4,620,971
<b>Specialized Assistants Total</b>	<b>13,072,735</b>	<b>12,707,831</b>	<b>13,822,852</b>	<b>15,634,349</b>	<b>15,180,684</b>	<b>16,643,052</b>
Administrative Assistant	8,147,381	8,095,941	8,729,001	9,459,402	9,796,511	10,125,358
Office Assistant Elementary School	25,810,497	26,111,371	26,760,996	30,298,721	29,645,017	33,011,571
Office Assistant Middle School	4,605,790	4,802,653	5,419,882	5,420,618	5,885,193	5,824,217
Office Assistant High School and Secondary School	13,306,934	13,515,390	13,739,058	14,504,380	15,207,791	15,249,066
Office Assistant Special Education	1,429,728	1,487,263	1,708,826	1,891,339	1,824,376	2,013,994
Technical Assistant	3,532,338	3,301,757	3,453,932	4,058,896	4,044,542	4,301,028
<b>Office Assistant Personnel Total</b>	<b>56,832,667</b>	<b>57,314,375</b>	<b>59,811,694</b>	<b>65,633,356</b>	<b>66,403,430</b>	<b>70,525,234</b>
Tradesperson	25,317,645	24,958,189	24,885,222	29,649,746	29,997,183	32,104,918
Security Officer	1,939,382	1,951,531	1,973,267	2,402,246	3,403,500	2,423,335
<b>Trades Personnel Total</b>	<b>27,257,027</b>	<b>26,909,720</b>	<b>26,858,489</b>	<b>32,051,993</b>	<b>33,400,684</b>	<b>34,528,253</b>
Custodian	54,694,803	55,483,151	56,762,842	63,962,319	63,948,323	69,409,215
Field Custodian	1,483,934	1,570,076	1,406,744	1,779,898	1,819,753	1,938,999
Plant Operations Monitor	1,083,011	1,063,615	1,143,264	1,273,331	1,276,367	1,372,965
<b>Custodial Personnel Total</b>	<b>57,261,748</b>	<b>58,116,842</b>	<b>59,312,849</b>	<b>67,015,548</b>	<b>67,044,442</b>	<b>72,721,179</b>
Route Supervisor	2,246,791	2,211,721	2,291,338	2,639,061	2,718,165	2,891,898
<b>Transportation Personnel Total</b>	<b>2,246,791</b>	<b>2,211,721</b>	<b>2,291,338</b>	<b>2,639,061</b>	<b>2,718,165</b>	<b>2,891,898</b>
Turnover	-	-	-	(22,145,584)	(22,145,584)	(20,831,355)
Vacancy	-	-	-	(27,066,825)	(27,066,825)	(31,247,032)
<b>Salary Adjustments Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(49,212,409)</b>	<b>(49,212,409)</b>	<b>(52,078,387)</b>
<b>Regular Salaries Total</b>	<b>1,705,577,386</b>	<b>1,731,533,413</b>	<b>1,815,364,577</b>	<b>1,950,262,409</b>	<b>2,020,316,637</b>	<b>2,125,310,273</b>
Overtime	1,168,845	3,557,908	3,521,625	2,613,492	3,334,748	2,870,701
Overbase Salaries	2,755,513	7,842,929	8,271,278	6,759,770	6,913,506	7,308,669
<b>Hourly Overtime Total</b>	<b>3,924,358</b>	<b>11,400,837</b>	<b>11,792,903</b>	<b>9,373,262</b>	<b>10,248,254</b>	<b>10,179,370</b>
<b>Hourly Overtime Total</b>	<b>3,924,358</b>	<b>11,400,837</b>	<b>11,792,903</b>	<b>9,373,262</b>	<b>10,248,254</b>	<b>10,179,370</b>
Bus Driver	44,133,954	46,510,711	48,848,678	59,520,497	60,097,328	63,668,399
Van Driver	1,881,034	2,226,588	2,516,531	2,629,288	2,656,338	2,822,137
Bus Attendant	12,118,630	13,092,805	13,414,929	16,270,020	16,350,120	17,278,979
Bus Driver Field Trip	3,785	1,205,904	1,925,501	2,248,998	2,188,168	2,337,727
Bus Driver Activities Field Trip	-	4,151	5,205	-	7,497	-
<b>Hourly Transportation Total</b>	<b>58,137,403</b>	<b>63,040,160</b>	<b>66,710,845</b>	<b>80,668,802</b>	<b>81,299,452</b>	<b>86,107,241</b>
Bus Driver VHSL Field Trip	911,323	2,076,917	2,365,616	2,358,146	2,126,938	2,987,628
Bus Driver VHSL Field Trip Mileage Only	1,518	15,480	17,307	-	(17,084)	-
<b>Hourly Field Trips Total</b>	<b>912,841</b>	<b>2,092,397</b>	<b>2,382,922</b>	<b>2,358,146</b>	<b>2,109,855</b>	<b>2,987,628</b>
Hourly Teacher	8,962,648	30,908,030	32,403,258	11,957,778	21,238,512	12,300,809
Hourly Technical	3,995,612	5,783,958	5,777,201	4,070,540	4,631,992	4,470,137
Hourly Office Assistant	1,946,140	2,542,231	2,733,385	3,366,586	4,085,847	3,553,084
Hourly Custodian	830,397	854,412	767,808	792,876	899,445	857,257
Hourly Instructional Assistant	5,881,575	7,160,846	11,434,405	12,245,809	12,644,524	13,240,222
Hourly Dining Assistant	132,846	905,702	826,413	1,254,811	1,034,798	1,356,625
Hourly Professional	1,389,008	2,152,331	2,172,109	1,320,905	1,825,452	1,436,586
Hourly Tradesperson	475,703	598,447	414,031	382,311	351,766	413,355
Hourly Temporary Alternative Duty Worker	(25,041)	47,287	(15,654)	-	237,100	-
Hourly Parent Liaison	2,272,238	2,969,492	4,462,526	5,256,424	5,549,616	3,735,229

# School Operating Fund Expenditure Detail

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2024 Revised	FY 2025 Proposed
Hourly Public Health Attendant	-	-	57,665	-	2,000	-
Hourly After-School Program Staff	588,222	1,445,373	1,769,286	725,166	2,172,415	784,048
<b>Hourly Salaried NonContracted Total</b>	<b>26,449,348</b>	<b>55,368,109</b>	<b>62,802,432</b>	<b>41,373,206</b>	<b>54,673,467</b>	<b>42,147,351</b>
Substitute due to Sick or Personal Leave	5,441,073	16,241,330	23,887,527	24,112,555	26,672,915	27,079,924
Substitute Due to Organizational Leave	2,035	11,564	25,268	29,247	29,540	31,622
Substitute due to Short-term Disability	758,784	945,748	895,049	663,125	669,756	716,971
Substitute Due to Staff Development	-	-	56	-	-	-
<b>Hourly Substitutes Leave Total</b>	<b>6,201,892</b>	<b>17,198,642</b>	<b>24,807,899</b>	<b>24,804,927</b>	<b>27,372,211</b>	<b>27,828,517</b>
Substitute due to Official or Annual Leave	1,867,653	4,003,579	5,977,618	3,004,310	3,032,568	3,248,258
Substitute Due to Student Activities	6,650	70,397	177,232	60,231	60,838	65,116
Substitute Due to Training	248,716	1,233,494	3,407,124	1,904,196	3,529,031	2,058,815
<b>Substitute Costs- Training Total</b>	<b>2,123,019</b>	<b>5,307,470</b>	<b>9,561,974</b>	<b>4,968,737</b>	<b>6,622,438</b>	<b>5,372,189</b>
Substitute Acting School-based Administrator	839,826	871,711	965,259	1,500	1,515	1,500
<b>Hourly Acting SB Admin Total</b>	<b>839,826</b>	<b>871,711</b>	<b>965,259</b>	<b>1,500</b>	<b>1,515</b>	<b>1,500</b>
School Board Member	386,007	386,077	386,008	391,508	391,508	391,508
Court Supplement	19,163	25,551	25,551	45,457	25,384	49,148
Extra Duty Supplement	3,103,836	7,522,792	7,018,303	4,198,253	5,221,178	5,541,911
Coaching Supplement	4,977,978	5,054,871	5,210,080	5,476,630	5,611,904	7,607,325
Summer Principal Assistant Principal Staff Develop	-	1,476,617	1,683,028	-	-	-
Recruitment Bonus	14,000	96,500	506,080	109,358	185,452	118,238
Salary Supplement	681,000	38,356,163	34,238,427	1,277,618	2,219,330	783,175
Department Chair Supplement	608,701	616,202	622,181	1,871,247	1,885,171	2,022,400
<b>Supplements Total</b>	<b>9,790,685</b>	<b>53,534,774</b>	<b>49,689,658</b>	<b>13,370,071</b>	<b>15,539,926</b>	<b>16,513,705</b>
Salary Placeholder	-	-	-	4,855,853	18,791,004	4,821,578
School Testing Requirements	-	-	-	880,699	924,442	951,999
<b>Salary Placeholders Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,736,552</b>	<b>19,715,446</b>	<b>5,773,577</b>
Annual Leave Payment	3,283,975	4,459,595	3,837,860	4,016,974	4,057,492	4,343,152
Sick Leave Payment	-	-	-	39,543	39,940	42,754
Extended Sick Leave	203,376	242,435	187,536	1,177,558	1,189,334	1,273,175
Short-term Disability Payment	577,028	732,423	723,571	624,560	630,806	675,274
<b>Leave Payments Total</b>	<b>4,064,379</b>	<b>5,434,454</b>	<b>4,748,966</b>	<b>5,858,635</b>	<b>5,917,571</b>	<b>6,334,355</b>
<b>Salary Supplements Total</b>	<b>13,855,064</b>	<b>58,969,228</b>	<b>54,438,623</b>	<b>24,965,258</b>	<b>41,172,943</b>	<b>28,621,637</b>
Community Use	394,007	1,393,804	1,906,034	2,979,750	3,157,810	2,979,750
General Field Trip	299,738	958,592	1,458,278	953,811	953,811	953,811
School Activities	4,391	1,694	1,305	110,400	110,400	110,400
<b>Reimbursable Salaries Total</b>	<b>698,136</b>	<b>2,354,090</b>	<b>3,365,617</b>	<b>4,043,961</b>	<b>4,222,021</b>	<b>4,043,961</b>
Grant Indirect Cost Recovery	(863,081)	(1,432,673)	(2,149,086)	(960,821)	(960,821)	(960,821)
Work Performed For Others Contra Account	(27,144,500)	(8,839,499)	(8,582,887)	(9,404,209)	(9,625,156)	(9,454,963)
<b>Work Performed for Others Total</b>	<b>(28,007,581)</b>	<b>(10,272,172)</b>	<b>(10,731,973)</b>	<b>(10,365,030)</b>	<b>(10,585,977)</b>	<b>(10,415,784)</b>
VRS State Retirement	261,787,046	266,207,764	279,776,699	306,421,783	311,437,982	309,531,415
ERFC Retirement	101,421,545	107,333,818	112,825,573	119,484,619	121,377,068	136,942,483
County Retirement	50,398,756	53,596,205	56,140,107	77,759,702	78,529,040	82,969,234
VRS Health Employer	19,057,234	19,380,180	20,379,256	22,310,903	24,743,757	23,711,241
VRS Optional Retirement Plan School Supts	-	-	25,925	-	-	-
<b>Retirement Total</b>	<b>432,664,581</b>	<b>446,517,968</b>	<b>469,147,560</b>	<b>525,977,008</b>	<b>536,087,847</b>	<b>553,154,373</b>
Social Security	132,082,898	143,093,274	150,754,617	167,478,578	172,025,755	181,120,087
<b>Social Security Total</b>	<b>132,082,898</b>	<b>143,093,274</b>	<b>150,754,617</b>	<b>167,478,578</b>	<b>172,025,755</b>	<b>181,120,087</b>
State Life Insurance	15,493,874	15,754,511	16,575,980	18,069,371	18,220,353	19,204,143
County Life Insurance	2,180,569	1,999,459	1,893,439	2,242,094	2,259,934	2,291,337
<b>Life Insurance Total</b>	<b>17,674,443</b>	<b>17,753,970</b>	<b>18,469,419</b>	<b>20,311,465</b>	<b>20,480,288</b>	<b>21,495,480</b>
Blue Choice	113,224,250	109,455,410	57,304,643	47,401	(810,987)	5,312,784
Kaiser	39,723,885	36,846,032	40,058,257	41,686,920	41,537,519	49,298,144
Aetna Medical	92,728,790	83,816,613	43,560,815	22,063	529	-
Aetna Dental	14,442,758	13,191,211	14,140,185	14,691,300	14,645,744	14,910,319
Retiree Health Insurance	5,000,000	5,000,000	5,000,000	5,017,962	5,000,000	5,000,000
Cigna	-	-	103,980,346	217,610,751	217,856,816	254,600,612
<b>Health Insurance Total</b>	<b>265,119,682</b>	<b>248,309,266</b>	<b>264,044,247</b>	<b>279,076,397</b>	<b>278,229,621</b>	<b>329,121,858</b>
Long-term Disability	-	-	-	11,565	11,524	11,524
Workers' Compensation	10,738,928	11,838,928	11,838,928	10,777,505	10,702,129	10,738,927
Unemployment Compensation	(848,561)	31,350	88,546	516,849	513,235	515,001
Employee Benefits Placeholders	-	-	(45)	-	5,787,421	-
<b>Other Benefits Total</b>	<b>9,890,367</b>	<b>11,870,278</b>	<b>11,927,430</b>	<b>11,305,919</b>	<b>17,014,309</b>	<b>11,265,452</b>

# School Operating Fund Expenditure Detail

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2024 Revised	FY 2025 Proposed
Employee Benefits Vacancy	-	-	-	(8,692,495)	(8,662,804)	(10,061,543)
Employee Benefits Turnover	-	-	-	(7,112,042)	(7,087,749)	(6,707,697)
<b>Employee Benefit Lapse Total</b>	-	-	-	<b>(15,804,537)</b>	<b>(15,750,553)</b>	<b>(16,769,240)</b>
<b>Employee Benefits Total</b>	<b>857,431,970</b>	<b>867,544,756</b>	<b>914,343,273</b>	<b>988,344,830</b>	<b>1,008,087,267</b>	<b>1,079,388,011</b>
General Office Supplies	9,920,865	890,995	908,332	2,286,687	1,309,628	2,308,600
Instructional Supplies	14,059,362	17,762,597	27,036,327	18,490,751	24,603,097	18,670,697
Technology Supplies	514,177	386,589	567,945	773,210	658,797	758,124
Cleaning Supplies FCPS	6,992,691	3,873,026	4,774,244	3,713,674	4,300,343	3,713,674
Audio Visual Supplies	237,881	258,879	435,220	54,254	215,554	54,254
Textbooks	12,898,545	3,723,936	22,506,309	45,807,228	74,961,753	45,807,228
Tests	7,979,530	12,121,384	8,906,490	10,139,925	11,327,538	10,263,355
Library Collections FCPS	-	140	1,332	300	300	300
Library Materials & Supplies	33,237	8,773	22,074	2,077,087	2,088,488	2,077,087
Periodicals	12,564	7,963	8,666	8,273	8,864	10,273
Reference Books	105,374	259,793	499,397	128,178	134,984	128,178
Bookbinding	3,308	21,384	20,547	50,000	50,000	50,000
Forms and Printing Services by FCPS or 3rd Party	494,971	271,896	403,375	362,598	548,636	362,598
Technological Equip Noncapitalized	27,868,033	4,323,174	17,282,518	2,656,561	16,417,301	2,883,474
Software Purchases Noncapitalized	5,513,978	6,165,704	9,326,595	6,591,593	11,011,372	6,621,849
Other Equipment Noncapitalized	21,596,841	11,015,715	14,835,434	13,195,091	17,147,723	14,443,771
Mailing and Shipping Costs	869,205	851,694	976,945	1,410,145	1,518,405	1,410,145
Special Functions	857,018	788,023	708,140	306,550	454,445	335,494
Cost of Goods Sold - Inventory	12,151,495	4,805,136	4,540,865	6,475,000	6,477,960	6,475,000
Scrap Inventory Expenses FCPS	504,402	130,052	63,195	-	-	-
Goods Receipts WO Purchase Order	(3,067,947)	(265,720)	(324,191)	-	-	-
Gain/Loss on Inventory Adjustment	(286,444)	(196,215)	(151,556)	-	-	-
Food Products	-	30	-	-	133	-
Food Service Supplies	-	-	-	-	72	-
Vending Products	68	3	5,310	-	-	-
Uniforms	289,778	491,452	511,239	225,334	513,917	225,334
Supply Reimbursements	-	4,750	3,795	-	-	-
Other Materials and Supplies	-	9,863	29,803	-	4,796	-
<b>Materials &amp; Supplies Total</b>	<b>119,548,935</b>	<b>67,711,016</b>	<b>113,898,349</b>	<b>114,752,440</b>	<b>173,754,105</b>	<b>116,599,435</b>
Maintenance Supplies	10,198,690	10,243,687	11,279,042	7,854,857	11,007,040	7,945,927
Computer Repair Parts	103,595	1,302,613	2,233,309	354,065	1,914,047	354,065
Tools FCPS	246,841	364,532	296,065	145,309	152,059	145,309
Telephone Maintenance	386	5,352	1,287	82,000	82,000	82,000
<b>Repair &amp; Maintenance Total</b>	<b>10,549,513</b>	<b>11,916,185</b>	<b>13,809,704</b>	<b>8,436,231</b>	<b>13,155,147</b>	<b>8,527,301</b>
<b>Materials &amp; Supplies Total</b>	<b>130,098,447</b>	<b>79,627,201</b>	<b>127,708,052</b>	<b>123,188,671</b>	<b>186,909,252</b>	<b>125,126,736</b>
Communications Equipment Maintenance	16,597	6,464	-	-	-	-
Copier Maintenance Contracts	11,943	38,905	33,709	49,981	79,261	49,981
Musical Instrument Maintenance Contracts	201,106	408,250	552,121	745,000	945,536	845,000
Office Equipment Maintenance Contracts	13,193	4,106	9,735	21,603	23,993	21,603
Software Maintenance Contracts	12,199,748	10,140,647	13,263,475	10,234,220	18,218,238	12,230,943
Technology Equipment Maintenance Contracts	14,086,257	16,925,381	13,245,284	16,344,604	16,091,531	16,601,942
Other Maintenance Contracts	11,474,321	14,838,260	6,639,148	7,835,708	11,235,200	7,872,812
<b>Maintenance Contract Total</b>	<b>38,003,165</b>	<b>42,362,012</b>	<b>33,743,473</b>	<b>35,231,116</b>	<b>46,593,759</b>	<b>37,622,282</b>
Minor Improvements	2,341,381	3,213,052	4,925,817	2,091,389	10,787,879	2,116,389
<b>Modifications to Facilities Total</b>	<b>2,341,381</b>	<b>3,213,052</b>	<b>4,925,817</b>	<b>2,091,389</b>	<b>10,787,879</b>	<b>2,116,389</b>
<b>Maintenance Contract Total</b>	<b>40,344,546</b>	<b>45,575,064</b>	<b>38,669,289</b>	<b>37,322,505</b>	<b>57,381,639</b>	<b>39,738,671</b>
Audit Services	308,912	315,193	333,095	339,649	313,826	373,614
Credit Card Discount Fee	1,491	219,060	147,705	90,467	336,458	134,467
Claims Management Services	760,337	814,174	795,731	959,662	959,662	959,662
Engineering Services	612,413	786,410	533,266	790,000	2,927,012	790,000
Janitorial Services	8,299	23,449	2,802	88,842	88,842	88,842
Legal Services FCPS	4,944,194	6,244,051	6,787,155	1,974,772	7,974,772	1,974,772
Legal Notice Advertising	548	-	-	650	650	650
Marketing and Promotions	546	-	2,915	-	-	-
Medical Services	105,634	23,418	425,246	901,504	1,350,274	1,241,504
Internal Professional Services	313,588	210,742	242,788	100,000	198,570	100,000
Other Professional Services	21,114,780	23,573,043	26,072,293	26,247,225	57,511,981	27,167,631
Recruiting Advertising	127,986	168,224	227,106	511,140	531,140	203,560

# School Operating Fund Expenditure Detail

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2024 Revised	FY 2025 Proposed
Capital Project Contractor Services	108,600	11,847,003	13,434,554	-	3,221,432	-
Technical Services	42,434	635,277	348,924	20,450	176,391	20,450
Other Technical Services	65,206	17,883	12,207	2,400,000	1,735,144	2,400,000
Payments for Student Placements Outside FCPS	562,927	1,035,722	912,722	793,913	679,718	793,913
Payments for External Homebound Service Providers	3,848	9,855	-	5,686	5,686	5,686
Payments for External Student Trans Providers	716,268	536,564	769,835	1,589,460	1,711,855	1,471,346
Asbestos Removal Services	-	-	-	-	1,595	-
<b>Contracted Services Total</b>	<b>29,798,013</b>	<b>46,460,068</b>	<b>51,048,344</b>	<b>36,813,419</b>	<b>79,725,007</b>	<b>37,726,096</b>
Field and Site Improvements	393,197	1,114,572	2,958,247	2,360,000	9,987,968	2,360,000
<b>Land Improvements Total</b>	<b>393,197</b>	<b>1,114,572</b>	<b>2,958,247</b>	<b>2,360,000</b>	<b>9,987,968</b>	<b>2,360,000</b>
Trailer Work and Set-up Services	665,748	1,010,623	2,750,873	1,946,876	5,881,008	1,946,876
<b>Portable Buildings Total</b>	<b>665,748</b>	<b>1,010,623</b>	<b>2,750,873</b>	<b>1,946,876</b>	<b>5,881,008</b>	<b>1,946,876</b>
Storage/Facility Short Term Rental	10,320	4,128	1,320	10,000	10,000	10,000
<b>Rental Fee Expenses Total</b>	<b>10,320</b>	<b>4,128</b>	<b>1,320</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
<b>Contracted Services Total</b>	<b>30,867,278</b>	<b>48,589,390</b>	<b>56,758,784</b>	<b>41,130,295</b>	<b>95,603,983</b>	<b>42,042,972</b>
Insurance Services RM	4,468,127	7,508,127	10,383,127	8,283,127	8,283,127	9,326,998
<b>Insurance Expenses Total</b>	<b>4,468,127</b>	<b>7,508,127</b>	<b>10,383,127</b>	<b>8,283,127</b>	<b>8,283,127</b>	<b>9,326,998</b>
Copier Rental	6,601,434	6,620,328	6,772,425	7,281,564	7,382,598	7,281,564
Equipment and Furniture Rental	346,792	1,792,637	504,268	437,339	569,395	437,339
Musical Instrument Rental	696,291	887,110	760,423	789,643	804,610	859,643
Pool Rental	316,324	420,562	472,448	330,824	330,824	472,448
Real Estate Rental	5,441,682	833,179	558,901	810,761	1,188,850	1,290,385
<b>Rental Fee Expenses Total</b>	<b>13,402,523</b>	<b>10,553,815</b>	<b>9,068,464</b>	<b>9,650,130</b>	<b>10,276,277</b>	<b>10,341,379</b>
Fuel Oil FCPS	60,000	3,361	41,556	50,000	50,000	50,000
Natural Gas FCPS	3,574,178	4,133,008	5,804,056	5,262,151	6,478,445	6,474,553
<b>Fuel Oil &amp; Natural Gas Total</b>	<b>3,634,178</b>	<b>4,136,369</b>	<b>5,845,612</b>	<b>5,312,151</b>	<b>6,528,445</b>	<b>6,524,553</b>
Electricity FCPS	21,584,221	26,033,574	32,374,696	37,495,790	38,302,331	38,302,331
<b>Electricity Total</b>	<b>21,584,221</b>	<b>26,033,574</b>	<b>32,374,696</b>	<b>37,495,790</b>	<b>38,302,331</b>	<b>38,302,331</b>
Water FCPS	791,876	1,522,088	1,404,710	1,165,000	1,315,792	1,315,195
Sewer FCPS	1,110,075	2,392,127	2,363,550	2,314,829	2,518,870	2,518,870
Refuse	1,082,689	2,094,977	2,433,633	2,280,032	2,760,088	2,760,081
<b>Water, Sewer &amp; Refuse Total</b>	<b>2,984,640</b>	<b>6,009,192</b>	<b>6,201,893</b>	<b>5,759,861</b>	<b>6,594,749</b>	<b>6,594,146</b>
Local Telephone	1,573,790	1,199,817	1,213,386	4,221,904	4,343,671	4,221,904
Long Distance Telephone	57,494	58,112	56,447	185,500	191,022	185,500
Wireless Devices	3,703,674	1,240,732	2,130,977	1,318,320	2,272,092	1,323,920
SMDS Lines	2,545,812	2,245,771	1,786,135	4,083,676	3,526,719	4,212,545
ISDN Lines	-	-	-	90,593	90,593	90,593
<b>Telephones Total</b>	<b>7,880,770</b>	<b>4,744,432</b>	<b>5,186,946</b>	<b>9,899,993</b>	<b>10,424,097</b>	<b>10,034,462</b>
<b>Utilities Total</b>	<b>36,083,809</b>	<b>40,923,567</b>	<b>49,609,147</b>	<b>58,467,795</b>	<b>61,849,622</b>	<b>61,455,492</b>
Local Travel-FCPS	300,575	869,948	1,233,400	2,079,713	2,079,713	2,085,013
Official Travel	7,231	7,792	13,803	18,398	19,424	18,398
Legislative Travel FCPS	329	10,521	13,727	19,734	19,734	20,134
Recruitment Travel	26,618	49,415	82,760	36,509	87,006	36,509
<b>Travel Total</b>	<b>334,753</b>	<b>937,676</b>	<b>1,343,690</b>	<b>2,154,354</b>	<b>2,205,877</b>	<b>2,160,054</b>
Employee Tuition Reimbursements	844,417	846,205	936,872	1,000,000	1,296,051	1,000,000
Professional Development	981,803	1,832,145	3,231,066	1,333,871	3,511,049	1,308,720
School-based Staff Development	431,325	1,035,744	1,370,059	269,521	522,976	269,521
Non School-based Staff Development	-	1,226	468	2,510	17,826	2,510
Technical Training FCPS	72,917	95,269	82,119	116,412	136,734	116,412
<b>Staff Training Total</b>	<b>2,330,461</b>	<b>3,810,590</b>	<b>5,620,584</b>	<b>2,722,314</b>	<b>5,484,637</b>	<b>2,697,163</b>
Academic Awards	5,098	2,980	970	3,725	3,725	3,725
Awards Banquets	70,169	67,330	160,277	78,801	78,801	81,692
Employee Awards and Recognition	90,494	204,361	258,572	119,398	240,905	119,398
Diplomas	18,188	17,051	15,095	25,000	30,866	25,000
<b>Awards Total</b>	<b>183,949</b>	<b>291,722</b>	<b>434,914</b>	<b>226,924</b>	<b>354,297</b>	<b>229,815</b>
Equal Opportunity Grant	214,465	307,297	360,099	341,078	341,205	341,078
Official Fees	713,010	1,014,311	1,083,829	830,160	830,160	1,308,894
Post-Season Activities	134,558	211,789	194,143	259,250	259,250	259,250
School Initiatives	-	-	-	1,657,507	2,061,151	1,657,507
Strategic Funding	-	-	-	406,984	12,729,533	6,229,608
<b>School Initiatives Total</b>	<b>1,062,033</b>	<b>1,533,397</b>	<b>1,638,071</b>	<b>3,494,979</b>	<b>16,221,299</b>	<b>9,796,337</b>

# School Operating Fund Expenditure Detail

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2024 Revised	FY 2025 Proposed
Administrative Indirect Cost	476,893	966,297	1,719,025	390,020	1,092,921	390,020
<b>Admin Indirect Costs Total</b>	<b>476,893</b>	<b>966,297</b>	<b>1,719,025</b>	<b>390,020</b>	<b>1,092,921</b>	<b>390,020</b>
Accreditation Fee	172,343	174,729	179,003	205,498	215,456	205,498
Admission Fee	41,712	243,823	290,493	277,400	318,814	277,400
Administrative Fee Health	135,343	148,436	151,683	145,000	145,000	145,000
Copyright Fee	205	40	598	7,300	5,100	7,300
Duplication Rights Fee	157,673	163,551	143,456	175,491	171,871	176,689
Membership Dues	402,990	440,090	390,069	432,213	540,342	427,713
Permits	160,293	182,697	177,484	146,340	182,459	146,340
Physical Exams	197,992	201,336	225,892	230,000	325,280	230,000
Reimbursements	580,225	578,173	1,176,335	115,111	9,735,646	115,111
Special Education Hearing Appeals	322,799	101,136	124,865	60,000	6,344,457	60,000
<b>Fees Total</b>	<b>2,171,574</b>	<b>2,234,012</b>	<b>2,859,877</b>	<b>1,794,353</b>	<b>17,984,424</b>	<b>1,791,051</b>
Work Performed For Others Materials	(854,231)	(1,556,318)	(1,427,607)	(8,663,003)	(8,663,003)	(8,663,003)
Work Performed For Others Indirect Cost	(2,561,045)	(2,561,045)	(2,561,045)	(2,561,045)	(2,561,045)	(2,561,045)
Work Performed for Others Warehouse Materials	(12,567,211)	(4,304,931)	(4,722,856)	-	-	-
<b>Work Performed for Others Materials Total</b>	<b>(15,982,486)</b>	<b>(8,422,294)</b>	<b>(8,711,508)</b>	<b>(11,224,048)</b>	<b>(11,224,048)</b>	<b>(11,224,048)</b>
County Vehicle Fuel Charges	2,412,234	8,625,217	9,402,277	6,725,449	8,861,525	8,795,525
County Vehicle Labor Charges	10,993,523	12,233,368	12,539,449	14,105,972	14,105,972	14,505,972
County Vehicle Parts Charges	5,516,912	7,768,105	7,698,305	8,282,544	8,282,544	8,282,544
<b>Department of Vehicle Services Total</b>	<b>18,922,668</b>	<b>28,626,690</b>	<b>29,640,031</b>	<b>29,113,965</b>	<b>31,250,041</b>	<b>31,584,041</b>
County Computer Center Charges	2,250,646	2,317,193	2,385,737	2,455,482	2,456,337	2,529,146
County Fire Marshal Inspection Fee	5,650	1,029	12,556	40,712	40,712	40,712
County Police Services Appropriated Funds	305,795	514,835	458,629	338,875	338,875	394,875
County Police Services Student Activity Funds	17,760	59,350	64,640	-	2,619	-
County Police Services District & Regional Events	-	41,501	31,503	-	-	-
County Police Services PTA Sponsored Events	-	6,577	2,408	-	(452)	-
County Print Shop Charges	524,015	258,406	438,992	247,389	233,151	253,889
<b>Computer, Fire Marshall, Police, and Printing Total</b>	<b>3,103,866</b>	<b>3,198,891</b>	<b>3,394,465</b>	<b>3,082,458</b>	<b>3,071,242</b>	<b>3,218,622</b>
<b>County Charges Total</b>	<b>22,026,535</b>	<b>31,825,581</b>	<b>33,034,496</b>	<b>32,196,423</b>	<b>34,321,283</b>	<b>34,802,663</b>
Construction-Permits	(7,924)	3,214	1,599	41,000	40,748	41,000
Construction-Rehabilitation and Replacement	-	-	585,057	-	-	-
<b>Capital Outlay Total</b>	<b>(7,924)</b>	<b>3,214</b>	<b>586,656</b>	<b>41,000</b>	<b>40,748</b>	<b>41,000</b>
Post Construction-Relocation/Moving	-	-	-	-	3,809	-
Post Construction-Administrative	-	-	-	-	2,649	-
<b>Facilities Modifications Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,458</b>	<b>-</b>
Post Construction - Interior Work	9,040	-	-	-	202,836	-
Capital Equipment Purchases (Use with WBS)	-	-	15,150	-	-	-
<b>Other Land and Improvements Total</b>	<b>9,040</b>	<b>-</b>	<b>15,150</b>	<b>-</b>	<b>202,836</b>	<b>-</b>
Equipment Expense (Shopping Cart Only)	5,228,028	3,037,232	2,662,317	2,147,000	3,011,124	2,147,000
<b>Equipment Total</b>	<b>5,228,028</b>	<b>3,037,232</b>	<b>2,662,317</b>	<b>2,147,000</b>	<b>3,011,124</b>	<b>2,147,000</b>
Vehicles Expense (Shopping Cart Only)	818,396	1,016,242	1,962,189	1,601,509	3,368,492	1,601,509
School Buses Expense	1,047,584	-	-	2,582,507	8,727,876	3,352,472
<b>Buses/Vehicles Total</b>	<b>1,865,980</b>	<b>1,016,242</b>	<b>1,962,189</b>	<b>4,184,016</b>	<b>12,096,367</b>	<b>4,953,981</b>
Library Collections Expense (SC Only / No WBS Use)	2,284,302	2,828,782	2,029,475	-	-	-
<b>Library Collection Total</b>	<b>2,284,302</b>	<b>2,828,782</b>	<b>2,029,475</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital Outlay Total</b>	<b>9,379,425</b>	<b>6,885,469</b>	<b>7,255,787</b>	<b>6,372,016</b>	<b>15,357,534</b>	<b>7,141,981</b>
Computer Leases Principal	5,746,574	-	12,705,082	15,171,848	23,695,644	15,171,848
Computer Leases Interest	519,784	-	315,750	671,764	1,082,121	671,764
<b>Computer/Software Total</b>	<b>6,266,358</b>	<b>-</b>	<b>13,020,831</b>	<b>15,843,613</b>	<b>24,777,765</b>	<b>15,843,613</b>
Bus Leases Principal	10,323,560	-	4,825,517	10,483,196	13,995,106	10,483,196
Bus Leases Interest	407,683	-	302,892	432,449	698,584	432,449
Vehicle Leases Principal	136,661	-	-	140,408	140,408	140,408
Vehicle Leases Interest	2,262	-	-	3,934	3,934	3,934
Notes Payable Principal*	-	7,944,941	-	-	-	-
Notes Payable Interest*	-	310,239	-	-	-	-
<b>Buses/Vehicles Total</b>	<b>10,870,167</b>	<b>8,255,180</b>	<b>5,128,410</b>	<b>11,059,988</b>	<b>14,838,032</b>	<b>11,059,988</b>
Lease Debt Service - Principal (FCPS)	-	16,932,093	4,632,458	5,282,228	5,291,040	6,168,158
Lease Debt Service - Interest (FCPS)	-	975,663	509,178	792,401	792,401	800,131
<b>Lease Debt Service Total</b>	<b>-</b>	<b>17,907,757</b>	<b>5,141,637</b>	<b>6,074,629</b>	<b>6,083,440</b>	<b>6,968,289</b>
<b>Equipment Leases Total</b>	<b>17,136,524</b>	<b>26,162,937</b>	<b>23,290,878</b>	<b>32,978,229</b>	<b>45,699,237</b>	<b>33,871,889</b>

# School Operating Fund Expenditure Detail

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2024 Revised	FY 2025 Proposed
Transfer to FCPS Food and Nutrition Services Fund	9,648,031	1,800,000	1,800,000	-	-	-
Transfer to FCPS Grants and Self-Supporting Fund	12,614,847	14,852,154	13,096,815	15,096,815	15,896,815	15,096,815
Transfer to FCPS Summer School Fund	7,756,398	7,756,398	7,756,398	7,756,398	7,756,398	7,756,398
Transfer to FCPS Adult & Community Education Fund	1,201,537	1,535,709	1,392,762	1,396,250	1,754,081	1,396,250
Transfer to FCPS Construction Fund	11,863,084	14,583,084	25,493,422	8,699,127	17,750,097	10,699,127
Transfer for FCPS Construction Equipment	1,215,360	1,421,113	592,000	1,848,000	1,848,000	1,848,000
Transfer to County Debt Service Fund from FCPS*	3,473,375	3,008,593	3,196,764	3,201,871	3,201,871	3,266,190
<b>Transfer Out Total</b>	<b>47,772,632</b>	<b>44,957,051</b>	<b>53,328,160</b>	<b>37,998,461</b>	<b>48,207,262</b>	<b>40,062,780</b>
Flexibility Reserve	-	-	-	280,552	10,249,374	280,552
School Materials Reserve	-	-	-	2,042,772	16,871,863	2,042,773
Unallocated Grants	-	-	-	1,558,018	3,338,919	-
Contingency Reserve	-	-	-	-	6,707,271	-
<b>Contingency Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,881,343</b>	<b>37,167,427</b>	<b>2,323,325</b>
<b>Grand Total</b>	<b>2,990,300,685</b>	<b>3,149,368,241</b>	<b>3,369,815,189</b>	<b>3,511,827,900</b>	<b>3,878,716,133</b>	<b>3,813,647,173</b>

\*FCPS accounting and financial reporting for leases by governments is in compliance with the Government Accounting Standards Board (GASB) Statement No. 87.



## School Operating Fund Position Detail by Position Type

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2024 Revised	FY 2025 Proposed
<b>Leadership Team</b>						
Division Supt	1.0	1.0	1.0	1.0	1.0	1.0
Deputy Supt	1.0	1.0	1.0	0.0	0.0	0.0
Division Chief	2.0	3.0	5.0	8.0	7.0	9.0
Assist Supt	12.0	12.0	11.0	10.0	12.0	13.0
Division Counsel	1.0	1.0	1.0	1.0	1.0	1.0
Auditor General	1.0	1.0	1.0	1.0	1.0	1.0
<b>Leadership Team Total</b>	<b>18.0</b>	<b>19.0</b>	<b>20.0</b>	<b>21.0</b>	<b>22.0</b>	<b>25.0</b>
<b>Principals</b>						
Principal ES	142.0	142.0	142.0	142.0	142.0	142.0
Principal MS	23.0	23.0	23.0	23.0	23.0	23.0
Principal HS	27.0	27.0	27.0	27.0	27.0	27.0
Principal Special Ed	7.0	7.0	7.0	7.0	7.0	7.0
<b>Principals Total</b>	<b>199.0</b>	<b>199.0</b>	<b>199.0</b>	<b>199.0</b>	<b>199.0</b>	<b>199.0</b>
<b>Assistant Principals</b>						
Assistant Principal ES	186.0	182.0	203.0	212.0	212.0	228.0
Assistant Principal MS	52.0	52.0	63.0	65.0	65.0	65.0
Assistant Principal HS	118.0	116.0	128.0	135.0	135.0	135.0
Assistant Principal Alternative HS	23.0	23.0	23.0	23.0	23.0	23.0
Administrator Nontraditional	5.0	5.0	5.0	5.0	4.0	4.0
Assistant Administrator Nontraditional	5.0	5.0	5.0	5.0	6.0	6.0
Student Activity Director	25.0	25.0	25.0	25.0	25.0	25.0
Student Services Director	54.0	54.0	54.0	54.0	54.0	54.0
<b>Assistant Principals Total</b>	<b>468.0</b>	<b>462.0</b>	<b>506.0</b>	<b>524.0</b>	<b>524.0</b>	<b>540.0</b>
<b>Supervisors</b>						
Executive Principal	12.0	13.0	13.0	12.0	12.0	12.0
Director	39.9	42.9	43.5	43.5	44.5	46.5
Coordinator	112.5	117.5	123.5	122.5	125.5	126.5
Deputy Auditor General	1.0	1.0	1.0	1.0	1.0	1.0
<b>Supervisors Total</b>	<b>165.4</b>	<b>174.4</b>	<b>181.0</b>	<b>179.0</b>	<b>183.0</b>	<b>186.0</b>
<b>Specialists</b>						
Hearing Officer	5.0	5.0	5.0	5.0	5.0	5.0
Executive Assistant	3.0	3.0	3.0	3.0	3.0	3.0
Auditor	5.0	5.0	5.0	5.0	5.0	5.0
Attorney	4.0	7.0	7.0	7.0	7.0	7.0
Functional Supervisor	95.0	104.0	107.0	108.0	108.0	107.0
Certified Athletic Trainer	25.0	25.0	25.0	25.0	30.0	35.0
Psychologist	179.5	184.5	184.5	184.5	184.5	184.5
Social Worker	171.5	184.5	185.5	185.5	185.5	185.5
Instruct Specialist	147.0	161.5	168.5	170.5	170.5	170.5
Business Specialist	271.8	289.3	317.8	318.8	319.8	314.8
Technical Specialist	645.0	645.5	640.0	651.0	651.0	654.0
<b>Specialists Total</b>	<b>1,551.7</b>	<b>1,614.2</b>	<b>1,648.2</b>	<b>1,663.2</b>	<b>1,669.2</b>	<b>1,671.2</b>

## School Operating Fund Position Detail by Position Type

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2024 Revised	FY 2025 Proposed
<b>Technical Personnel</b>						
Technician	322.1	325.1	333.1	332.1	332.1	326.1
Family Liaison	0.0	0.0	0.0	41.1	41.1	78.8
Safety & Security Specialist	41.0	41.0	41.0	41.0	41.0	41.0
Career Center Specialist	25.0	25.0	25.0	25.0	25.0	25.0
Safety & Security Assistant	117.0	117.0	118.0	118.0	118.0	118.0
<b>Technical Personnel Total</b>	<b>505.1</b>	<b>508.1</b>	<b>517.1</b>	<b>557.2</b>	<b>557.2</b>	<b>588.9</b>
<b>Teachers</b>						
Teacher Kindergarten	536.0	530.0	515.0	510.0	510.0	503.0
Teacher ES	3,578.4	3,546.5	3,290.5	3,354.5	3,354.5	3,415.5
Teacher MS	1,431.5	1,421.6	1,275.0	1,295.0	1,295.0	1,315.6
Teacher HS	2,591.8	2,603.8	2,583.0	2,670.4	2,670.4	2,661.4
Teach Music Art&PE ES	887.9	881.9	829.3	851.3	851.3	868.3
Teacher Reading	201.0	199.0	197.0	197.0	197.0	199.0
Teacher Art ES	3.3	2.8	2.8	2.3	2.3	2.3
Teach Instrmntl Music	192.0	192.0	192.0	192.0	192.0	192.0
Teacher GT Resource	94.0	116.0	141.0	155.5	155.5	155.5
Teacher Laboratory	15.0	15.0	15.0	15.0	15.0	15.0
Teach Instruct Support	257.5	273.5	288.0	290.5	290.5	288.5
Teacher ESOL	813.6	872.5	876.9	1,033.2	1,033.2	1,103.2
Teacher Special Educ	3,325.3	3,344.2	3,380.9	3,524.5	3,524.5	3,698.3
Audiologist	14.5	14.5	14.5	14.5	14.5	14.5
Phys & Occ Therapist	85.0	85.0	84.0	84.0	84.0	84.0
Teach Vocational Ed	335.2	335.2	309.0	309.2	309.2	309.3
Teach Alternative Ed	159.5	157.5	149.8	139.1	136.1	136.1
Teacher Tech Academy	89.0	89.0	89.0	89.0	89.0	89.0
Sch Counsel MS & HS	357.0	359.0	349.0	355.0	355.0	353.0
Sch Counsel ES	233.0	231.5	218.0	220.0	218.0	221.0
Librarian	245.0	245.0	238.0	238.0	238.0	239.0
Teach Staffing Rsrve	67.1	89.0	442.0	227.0	326.2	227.0
<b>Teachers Total</b>	<b>15,512.7</b>	<b>15,604.6</b>	<b>15,479.6</b>	<b>15,767.0</b>	<b>15,861.2</b>	<b>16,090.6</b>
<b>Instructional Assistants</b>						
Instructional Assistant Kindergarten	536.0	530.0	515.0	510.0	510.0	503.0
Instructional Assistant Gen Ed	251.2	249.2	226.8	228.8	228.8	227.8
Instructional Assistant Special Ed	1,850.1	1,880.1	1,818.1	1,934.1	1,934.1	2,088.1
Instructional Assistant Alt HS	7.0	7.0	7.0	7.0	7.0	7.0
Instructional Assistant Resrve	42.0	4.0	108.0	83.0	83.0	83.0
<b>Instructional Assistants Total</b>	<b>2,686.2</b>	<b>2,670.2</b>	<b>2,674.9</b>	<b>2,762.9</b>	<b>2,762.9</b>	<b>2,908.9</b>
<b>Specialized Assistants</b>						
Public Health Training Assistant	319.0	319.0	300.0	318.0	318.0	321.0
Special Ed Attendant	155.0	155.0	138.0	141.0	141.0	149.0
<b>Specialized Assistants Total</b>	<b>474.0</b>	<b>474.0</b>	<b>438.0</b>	<b>459.0</b>	<b>459.0</b>	<b>470.0</b>

## School Operating Fund Position Detail by Position Type

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2024 Revised	FY 2025 Proposed
<b>Office Assistant Personnel</b>						
Administrative Assistant	129.5	131.5	132.5	136.5	136.5	135.5
Office Assistant ES	605.5	599.0	569.0	589.0	589.0	600.0
Office Assistant MS	87.0	87.5	96.0	96.5	96.5	98.0
Office Assistant HS	243.5	242.5	242.0	243.5	243.5	243.5
Office Assistant Spc Ed	31.0	31.0	31.0	31.0	31.0	31.0
Technical Assistant	65.1	65.1	64.1	61.1	61.1	61.1
<b>Office Assistant Personnel Total</b>	<b>1,161.6</b>	<b>1,156.6</b>	<b>1,134.6</b>	<b>1,157.6</b>	<b>1,157.6</b>	<b>1,169.1</b>
<b>Trades Personnel</b>						
Tradesperson	415.0	415.0	414.0	415.0	414.0	413.0
Security Officer	27.0	31.0	31.0	36.0	36.0	37.0
<b>Trades Personnel Total</b>	<b>442.0</b>	<b>446.0</b>	<b>445.0</b>	<b>451.0</b>	<b>450.0</b>	<b>450.0</b>
<b>Custodial Personnel</b>						
Custodian	1,342.0	1,354.0	1,331.5	1,351.5	1,351.5	1,362.0
Field Custodian	35.0	35.0	35.0	35.0	35.0	35.0
Plant Operations Manager	17.0	17.0	16.0	16.0	16.0	16.0
<b>Custodial Personnel Total</b>	<b>1,394.0</b>	<b>1,406.0</b>	<b>1,382.5</b>	<b>1,402.5</b>	<b>1,402.5</b>	<b>1,413.0</b>
<b>Transportation Personnel</b>						
Route Supervisor	29.0	29.0	31.0	32.0	32.0	32.0
<b>Transportation Personnel Total</b>	<b>29.0</b>	<b>29.0</b>	<b>31.0</b>	<b>32.0</b>	<b>32.0</b>	<b>32.0</b>
<b>School Operating Fund Total*</b>	<b>24,606.7</b>	<b>24,763.2</b>	<b>24,656.9</b>	<b>25,175.4</b>	<b>25,279.6</b>	<b>25,743.7</b>

\* Does not add due to rounding.

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

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2024 Revised	FY 2025 Proposed
<b>School-Based</b>						
<b>Principals</b>						
Principal ES	142.0	142.0	142.0	142.0	142.0	142.0
Principal MS	23.0	23.0	23.0	23.0	23.0	23.0
Principal HS	27.0	27.0	27.0	27.0	27.0	27.0
Principal Special Ed	7.0	7.0	7.0	7.0	7.0	7.0
<b>Principals Total</b>	<b>199.0</b>	<b>199.0</b>	<b>199.0</b>	<b>199.0</b>	<b>199.0</b>	<b>199.0</b>
<b>Assistant Principals</b>						
Assistant Principal ES	186.0	182.0	203.0	212.0	212.0	228.0
Assistant Principal MS	52.0	52.0	63.0	65.0	65.0	65.0
Assistant Principal HS	118.0	116.0	128.0	135.0	135.0	135.0
Assistant Principal Special Ed	23.0	23.0	23.0	23.0	23.0	23.0
Administrator Nontraditional	5.0	5.0	5.0	5.0	4.0	4.0
Assistant Administrator Nontraditional	5.0	5.0	5.0	5.0	6.0	6.0
Student Activity Director	25.0	25.0	25.0	25.0	25.0	25.0
Student Services Director	54.0	54.0	54.0	54.0	54.0	54.0
<b>Assistant Principals Total</b>	<b>468.0</b>	<b>462.0</b>	<b>506.0</b>	<b>524.0</b>	<b>524.0</b>	<b>540.0</b>
<b>Supervisors</b>						
Director	0.0	0.0	1.0	0.0	0.0	0.0
Coordinator	1.0	1.0	1.0	2.0	2.0	2.0
<b>Supervisors Total</b>	<b>1.0</b>	<b>1.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>
<b>Specialists</b>						
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	30.0	35.0
Psychologist	179.5	184.5	184.5	184.5	184.5	184.5
Social Worker	171.5	184.5	184.5	184.5	184.5	184.5
Instruct Specialist	38.0	39.0	43.0	42.0	42.0	42.0
Business Specialist	63.5	62.5	62.5	61.5	61.5	60.5
Technical Specialist	403.8	404.3	391.8	393.8	393.8	397.8
<b>Specialists Total</b>	<b>884.2</b>	<b>902.8</b>	<b>894.3</b>	<b>894.3</b>	<b>899.3</b>	<b>907.3</b>
<b>Technical Personnel</b>						
Technician	113.0	113.0	111.0	111.0	111.0	113.0
Family Liaison	0.0	0.0	0.0	36.8	36.8	73.5
Safety & Security Specialist	41.0	41.0	41.0	41.0	41.0	41.0
Career Center Specialist	25.0	25.0	25.0	25.0	25.0	25.0
Safety & Security Assistant	117.0	117.0	118.0	118.0	118.0	118.0
<b>Technical Personnel Total</b>	<b>296.0</b>	<b>296.0</b>	<b>295.0</b>	<b>331.8</b>	<b>331.8</b>	<b>370.5</b>
<b>Teachers</b>						
Teacher Kindergarten	536.0	530.0	515.0	510.0	510.0	503.0
Teacher ES	3,578.4	3,546.5	3,290.5	3,354.5	3,354.5	3,415.5
Teacher MS	1,431.5	1,421.6	1,275.0	1,295.0	1,295.0	1,315.6
Teacher HS	2,591.8	2,603.8	2,583.0	2,670.4	2,670.4	2,661.4
Teach Musc Art&PE ES	887.9	881.9	829.3	851.3	851.3	868.3
Teacher Reading	201.0	199.0	197.0	197.0	197.0	199.0
Teacher Art ES	3.3	2.8	2.8	2.3	2.3	2.3
Teach Instrmntl Music	192.0	192.0	192.0	192.0	192.0	192.0
Teacher GT Resource	94.0	116.0	141.0	155.5	155.5	155.5
Teacher Laboratory	15.0	15.0	15.0	15.0	15.0	15.0

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

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2024 Revised	FY 2025 Proposed
Teach Instruct Spprt	227.0	236.0	242.5	244.5	244.5	242.5
Teacher ESOL	813.6	872.5	876.9	1,033.2	1,033.2	1,103.2
Teacher Special Educ	3,325.3	3,344.2	3,380.9	3,524.5	3,524.5	3,698.3
Audiologist	14.5	14.5	14.5	14.5	14.5	14.5
Phys & Occ Therapist	85.0	85.0	84.0	84.0	84.0	84.0
Teach Vocational Ed	335.2	335.2	309.0	309.2	309.2	309.3
Teach Alternative Ed	159.5	157.5	149.8	139.1	136.1	136.1
Teacher Tech Academy	89.0	89.0	89.0	89.0	89.0	89.0
Sch Counsel MS & HS	357.0	359.0	349.0	355.0	355.0	353.0
Sch Counsel ES	221.0	231.5	218.0	220.0	218.0	221.0
Librarian	245.0	245.0	238.0	238.0	238.0	239.0
Teach Staffing Rsrve	67.1	89.0	442.0	227.0	326.2	227.0
<b>Teachers Total</b>	<b>15,470.2</b>	<b>15,567.1</b>	<b>15,434.1</b>	<b>15,721.0</b>	<b>15,815.2</b>	<b>16,044.6</b>
<b>Instructional Assistants</b>						
Instructional Assistant Kindergarten	536.0	530.0	515.0	510.0	510.0	503.0
Instructional Assistant Gen Ed	251.2	249.2	226.8	228.8	228.8	227.8
Instructional Assistant Special Ed	1,850.1	1,880.1	1,818.1	1,934.1	1,934.1	2,088.1
Instructional Assistant Alt HS	7.0	7.0	7.0	7.0	7.0	7.0
Instructional Assistant Resrve	42.0	4.0	108.0	83.0	83.0	83.0
<b>Instructional Assistants Total</b>	<b>2,686.2</b>	<b>2,670.2</b>	<b>2,674.9</b>	<b>2,762.9</b>	<b>2,762.9</b>	<b>2,908.9</b>
<b>Specialized Assistants</b>						
Public Health Training Assistant	319.0	319.0	300.0	318.0	318.0	321.0
Special Ed Attendant	155.0	155.0	138.0	141.0	141.0	149.0
<b>Specialized Assistants Total</b>	<b>474.0</b>	<b>474.0</b>	<b>438.0</b>	<b>459.0</b>	<b>459.0</b>	<b>470.0</b>
<b>Office Assistant Personnel</b>						
Administrative Assistant	14.0	14.0	15.0	14.0	14.0	14.0
Office Assistant ES	605.5	599.0	569.0	589.0	589.0	600.0
Office Assistant MS	87.0	87.5	96.0	96.5	96.5	98.0
Office Assistant HS	243.5	242.5	242.0	243.5	243.5	243.5
Office Assistant Spc Ed	31.0	31.0	31.0	31.0	31.0	31.0
Technical Assistant	0.0	0.0	0.0	1.0	1.0	1.0
<b>Office Assistant Personnel Total</b>	<b>981.0</b>	<b>974.0</b>	<b>953.0</b>	<b>975.0</b>	<b>975.0</b>	<b>987.5</b>
<b>Trades Personnel</b>						
Tradesperson	44.0	44.0	44.0	44.0	44.0	44.0
<b>Trades Personnel Total</b>	<b>44.0</b>	<b>44.0</b>	<b>44.0</b>	<b>44.0</b>	<b>44.0</b>	<b>44.0</b>
<b>Custodial Personnel</b>						
Custodian	1,325.0	1,337.0	1,314.5	1,334.5	1,334.5	1,344.0
Field Custodian	35.0	35.0	35.0	35.0	35.0	35.0
<b>Custodial Personnel Total</b>	<b>1,360.0</b>	<b>1,372.0</b>	<b>1,349.5</b>	<b>1,369.5</b>	<b>1,369.5</b>	<b>1,379.0</b>
<b>School-Based Total</b>	<b>22,863.6</b>	<b>22,962.1</b>	<b>22,789.7</b>	<b>23,282.4</b>	<b>23,381.6</b>	<b>23,852.8</b>

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

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2024 Revised	FY 2025 Proposed
<b>Nonschool-Based</b>						
<b>Leadership Team</b>						
Division Supt	1.0	1.0	1.0	1.0	1.0	1.0
Deputy Supt	1.0	1.0	1.0	0.0	0.0	0.0
Division Chief	2.0	3.0	5.0	8.0	7.0	9.0
Assist Supt	12.0	12.0	11.0	10.0	12.0	13.0
Division Counsel	1.0	1.0	1.0	1.0	1.0	1.0
Auditor General	1.0	1.0	1.0	1.0	1.0	1.0
<b>Leadership Team Total</b>	<b>18.0</b>	<b>19.0</b>	<b>20.0</b>	<b>21.0</b>	<b>22.0</b>	<b>25.0</b>
<b>Supervisors</b>						
Executive Principal	12.0	13.0	13.0	12.0	12.0	12.0
Director	39.9	42.9	42.5	43.5	44.5	46.5
Coordinator	111.5	116.5	122.5	120.5	123.5	124.5
Dep Auditor General	1.0	1.0	1.0	1.0	1.0	1.0
<b>Supervisors Total</b>	<b>164.4</b>	<b>173.4</b>	<b>179.0</b>	<b>177.0</b>	<b>181.0</b>	<b>184.0</b>
<b>Specialists</b>						
Hearing Officer	5.0	5.0	5.0	5.0	5.0	5.0
Executive Assistant	3.0	3.0	3.0	3.0	3.0	3.0
Auditor	5.0	5.0	5.0	5.0	5.0	5.0
Attorney	4.0	7.0	7.0	7.0	7.0	7.0
Functional Supervisor	92.0	101.0	104.0	105.0	105.0	104.0
Social Worker	0.0	0.0	1.0	1.0	1.0	1.0
Instruct Specialist	109.0	122.5	125.5	128.5	128.5	128.5
Business Specialist	208.3	226.8	255.3	257.3	258.3	254.3
Technical Specialist	241.2	241.2	248.2	257.2	257.2	256.2
<b>Specialists Total</b>	<b>667.5</b>	<b>711.5</b>	<b>754.0</b>	<b>769.0</b>	<b>770.0</b>	<b>764.0</b>
<b>Technical Personnel</b>						
Technician	209.1	212.1	222.1	221.1	221.1	213.1
Family Liaison	0.0	0.0	0.0	4.4	4.4	5.3
<b>Technical Personnel Total</b>	<b>209.1</b>	<b>212.1</b>	<b>222.1</b>	<b>225.5</b>	<b>225.5</b>	<b>218.4</b>
<b>Teachers</b>						
Sch Counsel ES	12.0	0.0	0.0	0.0	0.0	0.0
Teach Instruct Support	30.5	37.5	45.5	46.0	46.0	46.0
<b>Teachers Total</b>	<b>42.5</b>	<b>37.5</b>	<b>45.5</b>	<b>46.0</b>	<b>46.0</b>	<b>46.0</b>
<b>Office Assistant Personnel</b>						
Administrative Assistant	115.5	117.5	117.5	122.5	122.5	121.5
Technical Assistant	65.1	65.1	64.1	60.1	60.1	60.1
<b>Office Assistant Personnel Total</b>	<b>180.6</b>	<b>182.6</b>	<b>181.6</b>	<b>182.6</b>	<b>182.6</b>	<b>181.6</b>
<b>Trades Personnel</b>						
Tradesperson	371.0	371.0	370.0	371.0	370.0	369.0
Security Officer	27.0	31.0	31.0	36.0	36.0	37.0
<b>Trades Personnel Total</b>	<b>398.0</b>	<b>402.0</b>	<b>401.0</b>	<b>407.0</b>	<b>406.0</b>	<b>406.0</b>
<b>Custodial Personnel</b>						
Custodian	17.0	17.0	17.0	17.0	17.0	18.0
Plant Operations Manager	17.0	17.0	16.0	16.0	16.0	16.0
<b>Custodial Personnel Total</b>	<b>34.0</b>	<b>34.0</b>	<b>33.0</b>	<b>33.0</b>	<b>33.0</b>	<b>34.0</b>
<b>Transportation Personnel</b>						
Route Supervisor	29.0	29.0	31.0	32.0	32.0	32.0
<b>Transportation Personnel Total</b>	<b>29.0</b>	<b>29.0</b>	<b>31.0</b>	<b>32.0</b>	<b>32.0</b>	<b>32.0</b>
<b>Nonschool-Based Total</b>	<b>1,743.1</b>	<b>1,801.1</b>	<b>1,867.2</b>	<b>1,893.1</b>	<b>1,898.1</b>	<b>1,890.9</b>
<b>School Operating Fund Total*</b>	<b>24,606.7</b>	<b>24,763.2</b>	<b>24,656.9</b>	<b>25,175.4</b>	<b>25,279.6</b>	<b>25,743.7</b>

\* Does not add due to rounding.

## Position Detail Other Funds

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2024 Revised	FY 2025 Proposed
<b>Construction Fund</b>						
<b>Supervisors</b>						
Director	1.5	1.5	1.5	1.5	1.5	1.5
Coordinator	6.5	7.5	7.5	7.5	7.5	7.5
<b>Supervisors Total</b>	<b>8.0</b>	<b>9.0</b>	<b>9.0</b>	<b>9.0</b>	<b>9.0</b>	<b>9.0</b>
<b>Specialists</b>						
Functional Supervisor	5.0	5.0	5.0	5.0	5.0	5.0
Business Specialist	8.5	8.5	8.5	8.5	8.5	8.5
Technical Specialist	22.0	22.0	22.0	25.0	25.0	25.0
<b>Specialists Total</b>	<b>35.5</b>	<b>35.5</b>	<b>35.5</b>	<b>38.5</b>	<b>38.5</b>	<b>38.5</b>
<b>Technical Personnel</b>						
Technician	45.8	45.8	45.8	41.8	41.8	41.8
<b>Technical Personnel Total</b>	<b>45.8</b>	<b>45.8</b>	<b>45.8</b>	<b>41.8</b>	<b>41.8</b>	<b>41.8</b>
<b>Office Assistant Personnel</b>						
Admin Assistant	4.0	4.0	4.0	6.0	6.0	6.0
<b>Office Assistant Personnel Total</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>6.0</b>	<b>6.0</b>	<b>6.0</b>
<b>Trades Personnel</b>						
Tradesperson	1.0	1.0	1.0	0.0	0.0	0.0
<b>Trades Personnel Total</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>Construction Fund Total</b>	<b>94.3</b>	<b>95.3</b>	<b>95.3</b>	<b>95.3</b>	<b>95.3</b>	<b>95.3</b>
<b>Food and Nutrition Fund</b>						
<b>Supervisors</b>						
Director	1.0	1.0	1.0	1.0	1.0	1.0
Coordinator	5.0	5.0	5.0	5.0	5.0	5.0
<b>Supervisors Total</b>	<b>6.0</b>	<b>6.0</b>	<b>6.0</b>	<b>6.0</b>	<b>6.0</b>	<b>6.0</b>
<b>Specialists</b>						
Business Specialist	17.0	17.0	17.0	17.0	17.0	20.0
Technical Specialist	1.0	1.0	1.0	1.0	1.0	1.0
<b>Specialists Total</b>	<b>18.0</b>	<b>18.0</b>	<b>18.0</b>	<b>18.0</b>	<b>18.0</b>	<b>21.0</b>
<b>Technical Personnel</b>						
Technician	7.5	8.5	8.5	8.5	8.5	7.5
<b>Technical Personnel Total</b>	<b>7.5</b>	<b>8.5</b>	<b>8.5</b>	<b>8.5</b>	<b>8.5</b>	<b>7.5</b>
<b>Office Assistant Personnel</b>						
Admin Assistant	7.0	7.0	7.0	7.0	7.0	6.0
Technical Assistant	3.0	2.0	2.0	2.0	2.0	2.0
<b>Office Assistant Personnel Total</b>	<b>10.0</b>	<b>9.0</b>	<b>9.0</b>	<b>9.0</b>	<b>9.0</b>	<b>8.0</b>
<b>Trades Personnel</b>						
Tradesperson	14.0	14.0	15.0	15.0	15.0	15.0
<b>Trades Personnel Total</b>	<b>14.0</b>	<b>14.0</b>	<b>15.0</b>	<b>15.0</b>	<b>15.0</b>	<b>15.0</b>
<b>Food and Nutrition Fund Total</b>	<b>55.5</b>	<b>55.5</b>	<b>56.5</b>	<b>56.5</b>	<b>56.5</b>	<b>57.5</b>
<b>Adult and Community Education Fund</b>						
<b>Supervisors</b>						
Coordinator	1.0	1.0	1.0	1.0	1.0	1.0
<b>Supervisors Total</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>
<b>Specialists</b>						
Functional Supervisor	4.0	4.0	4.0	4.0	4.0	4.0
Instructional Specialist	2.0	2.0	2.0	2.0	2.0	2.0
Business Specialist	6.9	6.9	6.9	6.9	6.9	7.9
Technical Specialist	2.0	2.0	2.0	2.0	2.0	1.0
<b>Specialists Total</b>	<b>14.9</b>	<b>14.9</b>	<b>14.9</b>	<b>14.9</b>	<b>14.9</b>	<b>14.9</b>
<b>Technical Personnel</b>						
Technician	4.0	4.0	4.0	4.0	4.0	4.0
<b>Technical Personnel Total</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>
<b>Teachers</b>						
Teacher Instructional Support	0.0	0.0	0.0	0.5	0.5	0.5
Teacher Technical Professional Projects	1.0	1.0	1.0	1.0	1.0	1.0
<b>Teachers Total</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>
<b>Office Assistant Personnel</b>						
Admin Assistant	5.0	5.0	5.0	4.0	4.0	4.0
Technical Assistant	6.0	6.0	6.0	7.0	7.0	7.0
<b>Office Assistant Personnel Total</b>	<b>11.0</b>	<b>11.0</b>	<b>11.0</b>	<b>11.0</b>	<b>11.0</b>	<b>11.0</b>
<b>Trades Personnel</b>						
Tradesperson	1.0	1.0	1.0	1.0	1.0	1.0
<b>Trades Personnel Total</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>
<b>Adult and Community Education Fund Total</b>	<b>32.9</b>	<b>32.9</b>	<b>32.9</b>	<b>33.4</b>	<b>33.4</b>	<b>33.4</b>

# Position Detail Other Funds

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2024 Revised	FY 2025 Proposed
<b>Grants and Self-Supporting Fund</b>						
<b>Principals</b>						
Principal ES	0.0	0.0	0.0	0.0	1.0	0.0
<b>Principals Total</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>1.0</b>	<b>0.0</b>
<b>Assistant Principals</b>						
Assistant Principal ES	0.0	1.0	0.0	0.0	0.0	0.0
Assistant Principal HS	0.0	1.0	0.0	0.0	0.0	0.0
Assistant Principal Alternative HS	1.0	1.0	1.0	1.0	1.0	1.0
Student Services Director	0.0	1.0	0.0	0.0	0.0	0.0
<b>Assistant Principals Total</b>	<b>1.0</b>	<b>4.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>
<b>Supervisors</b>						
Director	1.6	1.6	2.4	2.0	2.0	2.0
Coordinator	1.0	1.0	3.3	4.0	4.0	4.0
<b>Supervisors Total</b>	<b>2.6</b>	<b>2.6</b>	<b>5.7</b>	<b>6.0</b>	<b>6.0</b>	<b>6.0</b>
<b>Specialists</b>						
Functional Supervisor	9.0	8.0	8.0	9.0	9.0	9.0
Social Worker	9.5	8.2	12.0	8.8	8.4	8.4
Instructional Specialist	29.0	30.0	36.0	37.0	38.0	38.0
Business Specialist	39.0	40.0	44.5	42.0	43.5	43.0
Technical Specialist	21.5	21.5	20.5	22.5	22.5	22.5
<b>Specialists Total</b>	<b>108.0</b>	<b>107.7</b>	<b>121.0</b>	<b>119.3</b>	<b>121.4</b>	<b>120.9</b>
<b>Technical Personnel</b>						
Technician	16.0	18.0	19.0	19.0	19.0	21.0
Safety & Security Specialist	1.0	0.0	0.0	0.0	0.0	0.0
<b>Technical Personnel Total</b>	<b>17.0</b>	<b>18.0</b>	<b>19.0</b>	<b>19.0</b>	<b>19.0</b>	<b>21.0</b>
<b>Teachers</b>						
Teacher Title I	100.0	99.7	140.0	141.0	170.7	170.7
Teacher FECEP	103.0	103.0	103.0	114.0	114.0	114.0
Teacher Instructional Support	48.9	61.1	66.7	68.7	70.7	68.7
Teacher ESOL	1.0	2.0	1.0	1.0	1.0	1.0
Teacher Special Ed	0.0	0.0	2.0	2.0	2.0	2.0
Teacher Alternative Ed	16.2	17.2	16.2	15.2	15.2	14.2
School Counselor MS & HS	1.0	2.0	0.0	0.0	2.5	2.5
School Counselor ES	4.1	3.0	2.0	3.0	12.3	12.3
Librarian	1.0	1.0	1.0	1.0	1.0	1.0
<b>Teachers Total</b>	<b>275.1</b>	<b>288.9</b>	<b>331.8</b>	<b>345.8</b>	<b>389.3</b>	<b>386.3</b>
<b>Instructional Assistants</b>						
Instructional Assistant Special Ed	0.5	0.5	0.5	0.5	0.5	0.5
Instructional Assistant Alt HS	0.0	0.0	0.0	0.0	9.8	9.8
Instructional Assistant Special Programs	108.0	108.0	110.0	118.0	118.0	118.0
<b>Instructional Assistants Total</b>	<b>108.5</b>	<b>108.5</b>	<b>110.5</b>	<b>118.5</b>	<b>128.3</b>	<b>128.3</b>
<b>Office Assistant Personnel</b>						
Admin Assistant	13.6	14.6	8.6	9.0	10.0	11.0
Office Assistant Special Ed	1.0	1.0	1.0	1.0	1.0	1.0
Technical Assistant	4.5	7.5	8.5	6.5	6.5	6.5
<b>Office Assistant Personnel Total</b>	<b>19.1</b>	<b>23.1</b>	<b>18.1</b>	<b>16.5</b>	<b>17.5</b>	<b>18.5</b>
<b>Grants and Self-Supporting Fund Total</b>	<b>531.3</b>	<b>552.8</b>	<b>607.1</b>	<b>626.1</b>	<b>683.5</b>	<b>682.0</b>



## Position Detail Other Funds

	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Approved	FY 2024 Revised	FY 2025 Proposed
<b>Insurance Fund</b>						
<b>Supervisors</b>						
Coordinator	1.0	1.0	1.0	1.0	1.0	1.0
<b>Supervisors Total</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>
<b>Specialists</b>						
Business Specialist	4.3	5.3	7.3	7.3	7.3	7.3
<b>Specialists Total</b>	<b>4.3</b>	<b>5.3</b>	<b>7.3</b>	<b>7.3</b>	<b>7.3</b>	<b>7.3</b>
<b>Technical Personnel</b>						
Technician	1.0	1.0	1.5	1.5	1.5	2.5
<b>Technical Personnel Total</b>	<b>1.0</b>	<b>1.0</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>	<b>2.5</b>
<b>Office Assistant Personnel</b>						
Technical Assistant	3.0	2.0	2.0	2.0	2.0	1.0
<b>Office Assistant Personnel Total</b>	<b>3.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>1.0</b>
<b>Insurance Fund Total</b>	<b>9.3</b>	<b>9.3</b>	<b>11.8</b>	<b>11.8</b>	<b>11.8</b>	<b>11.8</b>
<b>Health and Flexible Benefits Fund</b>						
<b>Supervisors</b>						
Coordinator	1.0	1.0	1.0	1.0	1.0	1.0
<b>Supervisors Total</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>
<b>Specialists</b>						
Business Specialist	14.0	14.0	13.0	13.0	13.0	13.0
Technical Specialist	2.0	2.0	2.5	2.5	2.5	2.0
<b>Specialists Total</b>	<b>16.0</b>	<b>16.0</b>	<b>15.5</b>	<b>15.5</b>	<b>15.5</b>	<b>15.0</b>
<b>Technical Personnel</b>						
Technician	5.5	6.5	6.5	6.5	6.5	10.5
<b>Technical Personnel Total</b>	<b>5.5</b>	<b>6.5</b>	<b>6.5</b>	<b>6.5</b>	<b>6.5</b>	<b>10.5</b>
<b>Office Assistant Personnel</b>						
Technical Assistant	7.5	8.5	10.0	10.0	10.0	6.5
<b>Office Assistant Personnel Total</b>	<b>7.5</b>	<b>8.5</b>	<b>10.0</b>	<b>10.0</b>	<b>10.0</b>	<b>6.5</b>
<b>Health and Flexible Benefits Fund Total</b>	<b>30.0</b>	<b>32.0</b>	<b>33.0</b>	<b>33.0</b>	<b>33.0</b>	<b>33.0</b>
<b>ERFC Fund</b>						
<b>Supervisors</b>						
Director	2.0	2.0	3.0	4.0	4.0	4.0
Coordinator	2.0	2.0	2.0	2.0	2.0	2.0
<b>Supervisors Total</b>	<b>4.0</b>	<b>4.0</b>	<b>5.0</b>	<b>6.0</b>	<b>6.0</b>	<b>6.0</b>
<b>Specialists</b>						
Auditor	1.0	1.0	1.0	1.0	1.0	1.0
Business Specialist	8.0	8.0	9.0	14.0	14.0	13.0
Technical Specialist	3.0	3.0	5.0	3.0	3.0	3.0
<b>Specialists Total</b>	<b>12.0</b>	<b>12.0</b>	<b>15.0</b>	<b>18.0</b>	<b>18.0</b>	<b>17.0</b>
<b>Technical Personnel</b>						
Technician	6.0	6.0	5.0	6.0	6.0	7.0
<b>Technical Personnel Total</b>	<b>6.0</b>	<b>6.0</b>	<b>5.0</b>	<b>6.0</b>	<b>6.0</b>	<b>7.0</b>
<b>Office Assistant Personnel</b>						
Admin Assistant	1.0	2.0	2.0	2.0	2.0	2.0
Technical Assistant	6.0	5.0	5.0	5.0	5.0	5.0
<b>Office Assistant Personnel Total</b>	<b>7.0</b>	<b>7.0</b>	<b>7.0</b>	<b>7.0</b>	<b>7.0</b>	<b>7.0</b>
<b>ERFC Fund Total</b>	<b>29.0</b>	<b>29.0</b>	<b>32.0</b>	<b>37.0</b>	<b>37.0</b>	<b>37.0</b>

# Acronym Index

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## A

AAP - Advanced Academic Program  
AART - Advanced Academic Resource Teacher  
ABA - Applied Behavioral Analysis  
ACA - Affordable Care Act  
ACE - Adult and Community Education  
ACP - Academic and Career Plan  
ACT - American College Testing Exam  
ADA - Americans with Disabilities Act  
ADAAA - Americans with Disabilities Act Amended Act  
ADC - Actuarially Determined Contribution  
ADM - Average Daily Membership  
AED - Automatic External Defibrillator  
AEFLA - Adult Education and Family Literacy Act  
AEP - Achievement of Excellence in Procurement  
AHS - Alternative High School  
AHSC - Adult High School Completion  
AIM - Achievement, Integrity, and Maturity  
ALC - Alternative Learning Centers  
AMO - Annual Measurable Objective  
AP - Advanced Placement  
AP - Assistant Principal  
APE - Adapted Physical Education  
ARC - Annual Required Contribution  
ARP - American Rescue Plan Act  
ARRA - American Recovery and Reinvestment Act  
ASBO - Association of School Business Officials  
AT - Assistive Technology  
ATC - Athletic Trainer, Certified  
ATF - Alcohol, Tobacco, and Firearms  
ATS - Assistive Technology Services  
AVID - Advancement via Individual Determination  
AVL - Automated Vehicle Location

## B

B2K - Bridge to Kindergarten  
BA - Bachelor of Arts  
BIT - Behavior Intervention Teacher  
BOS - Board of Supervisors  
BPRO - Budget, Positions, Resources, and Operations  
BS - Bachelor of Science  
BYOD - Bring Your Own Device

### C

CACFP - USDA's Child and Adult Care Food Program  
CAD - Computer Assisted Drawing  
CAFR - Comprehensive Annual Financial Report  
CAO - Chief Academic Officer  
CAP - Colleague Assistance Program  
CARES - Coronavirus Aid, Relief, and Economic Security  
CASPS - County and Schools Procurement System  
CATV - Cable Television  
CCCR - Office of Counseling and College and Career Readiness  
CCMS - Central Control and Monitoring System  
CCTV - Closed Circuit Television  
CEDSS - Comprehensive Emotional Disabilities Services Site  
CEIS - Coordinated Early Intervening Services  
CEO - Chief Equity Officer  
CEP - USDA Community Eligibility Provision  
CETA - Changing Education Through the Arts  
CF - Construction Fund  
CFO - Chief Financial Officer  
CFS - Chief Facilities Services and Capital Programs Officer  
CHR - Chief Human Resource Officer  
CIO - Chief Information Officer  
CIO - Chief Investment Officer  
CIP - Capital Improvement Program  
CIS - Classroom Instructional Support  
COBRA - Consolidated Omnibus Budget Reconciliation Act  
COLA - Cost-of-Living Adjustment  
COO - Chief Operating Officer  
COS - Chief of Staff  
CoSN - Consortium for School Networking  
COVID -19 - Coronavirus Disease 2019  
CPI - Consumer Price Index  
CPM - Cost Per Mile  
CPP - College Partnership Program  
CPP - Cost Per Pupil  
CPR - Cardiopulmonary Resuscitation  
CRA - Credit Recovery Academy  
CRRSA - Coronavirus Response and Relief Supplemental Appropriations Act  
CSA - Children's Services Act  
CSA - Comprehensive Services Act  
CSP - College Success Program  
CSS - Comprehensive Services Site  
CTE - Career and Technical Education  
CTS - Career and Transition Services  
CUA - Contribution and Use Agreement

## Acronym Index

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CWA - Clean Water Act  
CXO - Chief Experience and Engagement Officer  
CY - Calendar Year

### D

DCCO - Department of Communications and Community Outreach  
DEA - Drug Enforcement Agency  
DECA - Deveraux Early Childhood Assessment  
DEQ - Department of Environmental Quality  
DEV - Dominion Energy Virginia  
DHH - Deaf or Hard-of-Hearing  
DMV - Department of Motor Vehicles  
DNO - Dental Network Organization  
DoD - Department of Defense  
DoDEA - Department of Defense Education Activity  
DOLI - Virginia Department of Labor and Industry  
DPPO - Dental Preferred Provider Organization  
DRA - Developmental Reading Assessment  
DROP - ERFC Deferred Retirement Option Program  
DSIS - Department of School Improvement and Supports  
DSS - Department of Special Services  
DVS - Fairfax County Department of Vehicle Services

### E

EB - Employee Benefits  
eCART - Electronic Curriculum Assessment Resource Tool  
EAP - Employee Assistance Program  
ECAT - Early Childhood Assessment Team  
ED - Emotional Disabilities  
EDA - Economic Development Authority  
Ed.D - Doctor of Education  
EDP - External Diploma Program  
EDSL - Education Decision Support Library  
EER - Office of Equity and Employee Relations  
EGWP - Employer Group Waiver Plan  
EHS - Early Head Start  
EIFTA - Elementary Institute for the Arts  
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  
ESPC - Energy Savings Performance Contracts  
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  
FCPA - Fairfax County Park Authority  
FCPS - Fairfax County Public Schools  
FCPSOn - Divisionwide Strategic Initiative for One-to-One Technology Devices for Students  
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  
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  
GO - General Obligation Bonds  
GPA = Grade Point Average  
GRANTS - GED® Readiness and New Technology Skills Program  
G&SSP - Grants and Self-Supporting Programs

## H

HB - House Bill  
HCM - Human Capital Management system  
HIPAA - Health Insurance Portability and Accountability Act  
HIPPPY - Home Instruction for Parents of Preschool Youngsters  
HMO - Health Maintenance Organization  
HR - Human Resources  
HRBS - Office of Human Resources Business Services  
HRIS - Human Resources Information System  
HS - High School  
HSE - High School Equivalency  
HVAC - Heating, Ventilation, and Air Conditioning

## I

IA - Instructional Assistant  
IABS - Intensive Alternative Behavior Supports  
IAS - Interagency Alternative Schools  
IB - International Baccalaureate  
IBCP - International Baccalaureate Career-Related Program  
IBDP - International Baccalaureate Diploma Program  
IBMYP - International Baccalaureate Middle Years Program  
IBNR - Incurred But Not Reported  
ID - Intellectual Disabilities  
IDEA - Individuals with Disabilities Education Act  
IDM - Integrated Disability Management  
IDS - Intellectual Disability Severe  
IEP - Individualized Education Program  
IFC - Infrastructure Financing Committee  
IFTA - Institute for the Arts

iLMS - Integrated Learning Management System  
INS - Insurance Fund  
IPLS - Integrated Parcel Life Cycle System  
IRS - Internal Revenue Service  
ISAEP - Individual Student Alternative Education Plan  
ISD - Instructional Services Department  
ISDN - Integrated Services Digital Network  
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  
LPN - Licensed Practical Nurse  
LT - FCPS Leadership Team  
LTC - Language Through Content  
LTD - Long-Term Disability

### M

MA - Master of Arts  
MAT - Master of Arts in Teaching  
M.Ed. - Master of Education  
MS - Middle School  
MS4 - Municipal Separate Storm Sewer System  
MSA - Market Scale Adjustment  
MSAOC - Minority Student Achievement Oversight Committee  
MTA - Microsoft Technology Associate  
MTSS - Multi-Tiered Systems of Support

# Acronym Index

## N

NAEP - National Assessment of Educational Progress  
NASP - National Association of School Psychologists  
NBCT - National Board Certified Teachers  
NCE - Noncategorical Elementary  
NCLB - No Child Left Behind  
NCRA - Nontraditional Career Readiness Academy  
NJROTC - Navy Junior Reserve Officers Training Corps  
NM - No Mark (for academic course grade)  
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

OAP - Open Access Plan  
OAR - Office of Assessment and Reporting  
OBS - Office of Benefit Services  
OBS - Office of Budget Services  
OCCR - Office of Communication and Community Relations  
OCR - Office of Civil Rights  
OCS - Chief of Schools  
OECD - Organization for Economic Cooperation and Development  
OFM - Office of Facilities Management  
OPEB - Other Post-Employment Benefits  
OPLE - Office of Professional Learning and Equity  
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  
OTS - Office of Transportation Services

## P

PAC - Preschool Autism Class  
PBA - Performance Based Assessment  
PBA - Positive Behavior Approach  
PBIS - Positive Behavior Intervention and Support  
PBL - Project Based Learning



PBS - Positive Behavior Support  
PCORI - Patient-Centered Outcomes Research Institute  
PE - Physical Education  
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  
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

## Acronym Index

SASI - Schools Administrative Student Information System  
SAT - Scholastic Aptitude Test  
SB - School-Based  
SB - School Board  
SB - Senate Bill  
SBA - School-Based Administrator  
SBB - Student Based Budgeting  
SBTS - School-Based Technology Specialist  
SCYPT - Successful Children and Youth Policy Team  
SDMC - Strategic Decision-Making Cycle for Resource Allocation  
SEA-STARs - Special Education Administrative System for Targeting and Reporting Success  
SEMS - Substitute Employee Management System  
Serv-Safe - Food Handler Certification  
SHAC - School Health Advisory Committee  
SHOCAP - Serious Habitual Offenders Comprehensive Action Program  
SIEM - Security Information and Event Management  
SIIP - School Improvement and Innovation Plan  
SIS - Student Information System  
SLP - Student Learning Plan  
SMARTR - Strategic and Specific, Measurable, Attainable, Result-Oriented, Time-Bound, Rigorous  
SMDS - Switched Multimegabit Data Service  
SOA - Standards of Accreditation  
SOAR - Summer Olympians Aspire and Reach  
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

TAC - Tech Adventure Camp  
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  
USAID - United States Agency for International Development  
USDA - United States Department of Agriculture

### 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  
VEC - Virginia Employment Commission  
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 Schoology, 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 Schoology.*

### A

**Accreditation** - An annual certification based on measures performance on multiple school quality indicators that the Virginia Board of Education (VBOE) gives to individual schools that meet all VBOE official requirements.

**Accrual Basis of Accounting** - Revenues are recognized when earned, and expenses are recognized when incurred.

**Adult and Community Education Fund** - This fund accounts for the Adult and Community Education program that provides lifelong literacy programs and educational opportunities for all Fairfax County residents.

**Advanced Placement (AP) Program** - An intensive program of college-level courses and examinations that provides high school students with an opportunity to earn advanced placement, college credit, or both, at participating universities and colleges across the country. The AP program bridges the transition from secondary school to college by offering students an opportunity to develop their academic strengths through rigorous curricula and challenging national examinations and by exposing them to academic experiences usually reserved for college students.

**Advancement via Individual Determination (AVID)** - A program that meets the educational needs of underachieving students in middle and high school. Students are prepared to meet college entrance requirements and are taught academic strategies to use in their learning. AVID was combined with other college preparatory programs in FY 2010 to form the College Success program.

**Advertised Budget** - This is the second phase of the budget process and reflects the School Board's changes to the proposed budget. This budget is submitted by the School Board to the Fairfax County Board of Supervisors detailing proposed revenues, expenditures, and transfers for the coming fiscal year.

**Achievement, Integrity, and Maturity (AIM) Program** - The AIM program serves expelled and excluded students. Students attending this program would not be served by any other education program and would be at greater risk for engaging in destructive behavior in the community.

**Alternative Programs** - A variety of intervention and support programs for students at risk for expulsion for inappropriate behavior, students conditionally expelled, and students whose adjustment to traditional education interferes with successful participation in general education. *See also Nontraditional Programs.*

**American College Testing Exam (ACT)** - The ACT is a national college admissions examination whose results are accepted by all 4-year colleges and universities in the U.S.

**American Rescue Plan (ARP)** - A \$1.9 trillion economic stimulus bill signed into law in March 2021, to accelerate the United States' recovery from the economic and health effects of the COVID-19 pandemic and the ongoing recession. First proposed on January 14, 2021, the package builds upon many of the measures in the CARES Act from March 2020 and in the Consolidated Appropriations Act.

**Americans with Disabilities Act (ADA)** - A federal law that prohibits discrimination against individuals with disabilities and requires employers to provide reasonable accommodations to help those with disabilities in performing their jobs. An individual with a disability is defined by the ADA as a person with a serious physical or mental impairment that substantially limits a major life activity.

**Appropriation** - An expenditure level granted by the Board of Supervisors to the School Board to make expenditures and to incur obligations for specific purposes. Appropriation authorizations expire at the end of the fiscal year.

**Approved Budget** - The third and final phase of the budget process. The approved budget reflects all adjustments approved by the School Board in May resulting from revised revenue, expenditures, enrollment, and other projections and is the budget implemented on the following July 1.

**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 in which expenditures are equal to funds available. Sometimes a budget for which expenditures are less than funds available is also considered balanced.

**Base Savings** - Base savings represents the recurring savings due to turnover from the prior fiscal year. Position turnover represents the savings realized when experienced employees retire or leave the system and are replaced by workers with less experience who earn a lower salary.

**Baseline** - The baseline budget includes funding to continue current educational and support programs.

**Beginning Balance** - Unexpended funds from a prior fiscal year that may be used to finance expenditures during the current or upcoming fiscal year.

**Bond** - A written promise to pay a specified sum of money (called the principal) at a specified date in the future, together with periodic interest at a specified rate. Bonds are a form of long-term borrowing used for capital improvements and new construction.

**Budget Reviews** - Three times during the fiscal year (midyear, third quarter, and end of fiscal year) the current year budget is re-evaluated based on current projections. Recommendations are made for School Board approval for 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 specific student populations or that fulfills a specific 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.

## Glossary

**Centralized Instructional Resources Reserve** - FCPS methodology to plan for and fund future textbook replacement requirements. Since FY 2012, newly adopted textbooks have been purchased centrally with the provision that schools will pay for these textbooks over a six-year period through a reduction in textbook per-pupil allocations. At the end of the six-year period, the accumulated funds are then available for a new textbook adoption cycle.

**College Success** - Assists students in the academic preparation and skill development necessary for successful college admission and the completion of a college degree.

**Community Use Funds** - Funds collected from outside entities for use of FCPS' facilities during nonschool hours.

**Construction Fund** - The fund used to account for new schools, school additions, and other major capital improvements to school buildings.

**Coronavirus Aid, Relief, and Economic Security (CARES) Act** - A \$2.2 trillion economic stimulus bill passed in March 2020, in response to the economic fallout of the COVID-19 pandemic in the United States.

**Coronavirus Disease (COVID-19)** - An infectious disease caused by a novel coronavirus that caused a worldwide pandemic beginning in 2020.

**Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act** - A \$10 billion economic stimulus signed into law in December 2020 to provide supplemental funding to prevent, prepare for, and respond to the coronavirus pandemic.

**Cost-of-Living Adjustment (COLA)** - An annual adjustment in wages to offset a change (usually a loss) in purchasing power (also known as a market scale adjustment or MSA).

**Cost per Pupil** - The cost-per-pupil allocation provides an overall view of the cost of instructional programs that can be used to compare how school systems spend their funds. Identifying all direct and indirect costs associated with an instructional program and dividing by the unduplicated count of students enrolled in the program determine the cost-per-pupil allocation.

**Cost per Service** - The cost per service is calculated to show the cost of providing a specific type of educational service to a student.

**County General Fund Transfer** - The primary source of funds for FCPS.

## E

**eCART** - A source for curriculum, resources, and assessments through a single web-based point of entry via FCPS 24-7 Learning.

**E-Rate** - Federal program sponsored by the Federal Communications Commission (FCC) to provide discounts for telecommunication services.

**Educational Employees' Supplementary Retirement System of Fairfax County (ERFC)** - The fund used to account for employees' retirement activities.

**English for Speakers of Other Languages (ESOL)** - The ESOL program helps limited English proficient students learn literacy and content concepts in order to function successfully in the general education program.

**English Learners (EL)**- Students with limited English proficiency who are enrolled in the ESOL program to learn literacy and content concepts in English in order to function successfully in the general education program.

**ESSER I Fund** - Congress set aside approximately \$13.2 billion to the Education Stabilization Fund through the Coronavirus Aid Relief, and Economic Security (CARES) Act for the Elementary and Secondary School Emergency Relief (ESSER) Fund in March 2021. The U.S. Department of Education awarded ESSER funds to state educational agencies (SEAs) for the purpose of providing local educational agencies (LEAs), including charter schools that are LEAs, with emergency relief funds to address the impact that COVID-19 has had, and continues to have, on elementary and secondary schools across the nation.

**ESSER II Fund** - Congress passed the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act in December 2020 which provides an additional \$54.3 billion for the Elementary and Secondary School Emergency Relief (ESSER II) Fund.

**ESSER III Fund** - Congress passed the American Rescue Plan (ARP) Act in March 2021. The Act includes \$122 billion for the ARP Elementary and Secondary School Emergency Relief (ESSER III) Fund. ESSER III funds are provided to state educational agencies and school districts to help safely reopen and sustain the safe operation of schools and address the impact of the coronavirus pandemic on the nation's students.

**Every Student Succeeds Act of 2015 (ESSA)** - On December 10, 2015, the Every Student Succeeds Act (ESSA) was signed into law, and it replaced the No Child Left Behind (NCLB) Act of 2001. The act requires state accountability systems to address academic achievement, academic progress, graduation rates, progress in English Language Learners gaining proficiency, and school quality. This act was a major expansion of federal authority over state and local educational programs which placed significant administrative and fiscal burdens on local school divisions.

**Explicit Subsidy** - The portion of the financial liability for Other Post-Employment Benefits resulting from the subsidy provided by FCPS to retirees and/or spouses who are age 55 or older and participate in an FCPS administered health insurance plan. The explicit subsidy ranges from \$15 to \$175 per month, based on years of service and the retirement plan under which the retiree is covered.

## F

**Fairfax County Board of Supervisors (BOS)** - The governing body of Fairfax County is the Board of Supervisors. One supervisor is elected to represent each of nine magisterial voting districts. The chairperson is elected at large. Each district is roughly equal in population.

**Fairfax County Employees' Retirement System (FCERS)** - The Fairfax County Employees' Retirement System is a mandatory retirement program, required by county ordinance, for full-time maintenance, custodial, food service, and transportation employees and less-than-full-time educational administrative/support employees.

**Family and Early Childhood Education Program (FECEP)** - FECEP is a local, state, and federal funded program administered by the County Office for Children but staffed by FCPS employees. This program includes Head Start and the Virginia Preschool Initiative.

**Family Life Education (FLE)** - Program for students that includes education on human sexuality and reproduction; alcohol, tobacco, and other drug prevention; abuse prevention; and HIV/AIDS prevention education.

**FCPSOn** - In FCPSOn schools, each student receives an FCPS-issued laptop to access dynamic resources and participate in learning tailored to the student's individual needs. Students will have access to the device at school, and in some schools and grade levels, they will also be able to take their device home.

**Federal Aid** - Federal aid is budgeted by the federal government for federal programs a year in advance of actual use by the localities.

**Fiscal Forecast** - A five-year projection framing the underlying assumptions on expected costs, revenue, position turnover, inflation, and enrollment that the School Board uses for budget development.

## Glossary

**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 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.

**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-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 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.

**Google Workspace for Education** - FCPS Google Workspace is an integrated productivity, communication, and collaboration solution hosted by Google and managed by FCPS.

**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, acquired rights, or to have been grandfathered in. The exemption may be limited, extend for a time, or be lost under certain circumstances.



**Grants and Self-Supporting Programs Fund** - This fund accounts for federal grants, state grants, private grants, and summer school.

**Grants Reserve** - A grants reserve is maintained in the grants fund to provide appropriation authority funding for grant awards received between quarterly reviews.

## H

**Head Start** - A federal grant that provides a comprehensive child development program to children ages three to five years old from income-eligible families living in Fairfax County.

**Health and Flexible Benefits Fund** - The fund used to account for the administration of all health and dental care costs for employees. In addition, the fund provides for the payment of eligible health and dependent care expenses for employees enrolled in the flexible spending account program.

**High School Academies** - A center within an existing high school that offers advanced technical and specialized courses that successfully integrate career and academic preparation. Each academy emphasizes instruction in one or more career fields: communications arts, engineering and scientific technology, health and human services, or international studies and business.

## I

**Implicit Subsidy** - The Governmental Accounting Standards Board (GASB) defines implicit subsidy as the rate difference between the group premium rates for active employees only and the blended group premium rates for the entire universe of health plan participants consisting of both active and retired employees. This subsidy occurs because, on an actuarial basis, the current and future claims of the retiree participants are expected to result in higher per person costs to the insurance plans than will be the experience for active employees. The subsidy creates a financial liability for Other Post-Employment Benefits.

**Individualized Education Program (IEP)** - A written statement indicating the primary special education placement and related services a student with disabilities will receive. The IEP is developed mutually by the child's parents and by a team of FCPS specialists.

**Individuals with Disabilities Education Act (IDEA)** - Federal law that determines how states and local education agencies provide early intervention, special education, and related services to children with disabilities for all states and school districts that accept IDEA funding.

**Insurance** - The School Board provides insurance policies or self-insurance plans to cover specific liability risks of the Board, individual Board members, and employees. Certain coverages are also 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.

# Glossary

## 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. Students not attending one of these seven schools may take advantage of pupil placement to enroll in the program.

## L

**Language Immersion Program** - Select 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** - Savings from turnover and vacancy. Lapse is budgeted as a percentage of the compensation base and takes into account the prior year lapse savings to more accurately reflect the actual current salaries of active employees each year when the budget is developed.

**Leadership Team and Staff** - The Leadership Team and staff include the Superintendent, chief of staff, chief of schools, chief academic officer, chief equity officer, chief experience and engagement officer, chief financial officer, chief information technology officer, chief operating officer, all assistant superintendents, and the following staff members: division council, clerk to the School Board, executive staff assistant, and senior executive administrative assistants.

**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.

## N

**National Merit Scholarship Program** - The National Merit Scholarship Program is a privately financed academic competition for recognition and scholarships that began in 1955. High school students enter the Merit Program by taking the PSAT/NMSQT, a test that serves as an initial screen of the more than one million entrants each year, and by meeting published entry and participation requirements.

**Needs-Based Staffing** - A staffing formula that provides varying levels of additional staffing to schools at the elementary, middle, and high school levels based on the percentage of students eligible for free or reduced-price meals (FRM). The level of additional staffing increases with the level of FRM eligibility, and the mechanism for allocating the staffing differs between elementary and secondary. However, the end result is generally smaller class sizes at schools with higher rates of FRM regardless of the school level.

**New Resources** - A term used to identify budget requests requiring additional resources above the baseline budget funding. These requests support the development of new programs to meet identified School Board goals.

**No Child Left Behind (NCLB)** - A 2001 federal law designed to improve student achievement and change the culture of America's schools.

**Noncapital Equipment** - Equipment with a useful life greater than one year and an acquisition value equal to \$500 but less than \$5,000.

**Nontraditional Programs** - A variety of intervention and support programs for students at risk for expulsion for inappropriate behavior, students conditionally expelled, and students whose adjustment to traditional education interferes with successful participation in general education. See also Alternative Programs.

## O

**One Fairfax** - A joint social and racial equity policy adopted by the Fairfax County Board of Supervisors and the Fairfax County School Board. It commits the County and the school system to intentionally consider equity when making policies or delivering programs and services.

**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 monitors how the system operates. These Operational Expectations express matters of concern to the Superintendent and staff. Continuous monitoring by the School Board will provide the means for judging whether compliance with the Operational Expectations has been achieved.

## P

**Portrait of a Graduate** - The School Board adopted FCPS' *Portrait of a Graduate* during SY 2014-2015 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.

**PreK and Early Head Start Program** - Formally known as the Family and Early Childhood Education Program (FECEP)/ Head Start/Early Head Start. This FCPS program that provides comprehensive child development services to children ages birth to five years and pregnant women from income-eligible families living in Fairfax County.

**Preliminary Scholastic Assessment Test/National Merit Scholarship Qualifying Test(PSAT/NMSQTTM)**-The PSAT/NMSQTTM is a cosponsored program by the College Board and National Merit Scholarship Corporation. The PSAT/NMSQTTM assesses knowledge and skills developed through study in a wide range of courses, as well as, through experiences outside the classroom. Although the PSAT/NMSQTTM 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/NMSQTTM 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.

# Glossary

## R

**Ratio Positions** - Personnel positions are established by applying each school's student population to staffing standards approved by the School Board.

**Region** - Prior to FY 2015, FCPS was divided into eight clusters to provide the 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. In FY 2024 part of the divisionwide reorganization includes a new chief of schools and six region offices to better support schools.

**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 (OPEB)** - 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 nonpension benefits.

**School Age Child Care (SACC)** - Sponsored by Fairfax County government's Office for Children, SACC provides school-based daycare facilities for elementary school children before and after school.

**Schoology** - Schoology is the learning management system in FCPS, that enhances communication, collaboration, and personalized learning for students, teachers, and families. *See 24-7 Learning.*

**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, 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 are used to allocate teachers, administrators, and other instructional staff to schools and centers.

**Standard Allocations** - Per-student ratios are 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.

**Step** - A step increase is a merit increase employees receive each year based upon qualifications and experience/length of service. On FCPS' teacher salary scale, the experience factor is listed in the rows (shown by step) and the educational qualification is in columns. Together, the columns and rows constitute the "salary scale." In the columns, teachers earn different salaries depending on the degree held: bachelor's, master's, or doctorate with intermediate columns, such as "masters + 30," which denotes a master's degree plus thirty credit hours of additional graduate work. In the rows, teachers earn a higher salary for each year of teaching experience.

**Strategic Plan** - In August 2022, FCPS began to create a new strategic plan. This process involved 124,302 engagement touch points, 11 planning teams, and multiple opportunities for the community to engage in the process of developing a new strategic plan. The culmination of this work resulted in the development of five student-centered goals, measures to monitor the progress toward those goals, equity statements to support each and every student with attaining those goals, and four pillars that define the work FCPS must do to reach these goals. This plan will guide the work of FCPS through 2030. With the implementation of the new strategic plan, the objective and evidence section will be formally updated during the FY 2025 budget process.

**Strategic Reserve** - This reserve is budgeted in the Superintendent's Office and used to support the student achievement goals and the School Board's strategic governance initiative.

**Student Information System (SIS)** - SIS is FCPS' student information system that supports all aspects of a student's educational experience and includes demographic data and information related to scheduling, attendance, discipline, health, grades, test results, and academic programs.

**Student Registration Services** - Registration services are offered to foreign students, language-minority students, exchange students, and tuition-paying students. Student registration also provides information to newcomers regarding FCPS procedures, requirements, and programs.

## T

**Technology Plan** - The Technology Plan receives funding each year to support new initiatives or to provide continued funding for multiyear projects. Requests for technology funding are submitted to the Strategic Technology Planning Council (STPC) for review. The STPC presents recommendations to the Leadership Team, and after discussion a technology plan is developed and submitted to the School Board for approval.

**Therapy Services** - Physical and occupational therapy services for special education students with physical and sensory disabilities who require additional support to benefit from their academic programs.

## Glossary

**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 designed to assist every student to become technologically literate by the end of grade 8 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.

**Title IX** - A federal civil rights law that prohibits sex discrimination in educational institutions that receive federal dollars. The Fairfax County School Board is committed to maintaining a working and learning environment free from all forms of sex discrimination, including sexual harassment.

**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** - An unoccupied position or office.

**Vehicle Services (DVS)** - The Fairfax County Department of Vehicle Services (formerly EMTA) is the county agency responsible for maintaining all FCPS buses and other vehicles. FCPS pays for these services via interfund transfers.

**Virginia Preschool Initiative (VPI)** - A State grant that extends classroom time for children ages three to five years old who participate in the FECEP program.

**Virginia Retirement System Reserve** - In FY 2011, the General Assembly adopted a lower Virginia Retirement System (VRS) employer contribution rate and deferred employer contributions. Local jurisdictions are required to repay the deferred amounts with interest over a ten-year period beginning in FY 2013. The School Board committed a reserve to address future VRS requirements and it was exhausted during FY 2014.

### W

**Washington Area Boards of Education (WABE) Guide** - An annual statistical report comparing area school districts' salaries, budget, cost per pupil, and class sizes.

**WIDA** - A consortium of states dedicated to the design and implementation of high standards and equitable educational opportunities for English language learners.

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