



FISCAL YEAR
2026
PROPOSED
BUDGET

FY 2026

Proposed Budget

School Board

Karl Frisch, Chair
Providence District

Sandy Anderson, Vice Chair
Springfield District

Ricardy Anderson
Mason District

Seema Dixit
Sully District

Mateo Dunne
Mount Vernon District

Rachna Sizemore Heizer
Braddock District

Robyn Lady
Dranesville District

Kyle McDaniel
Member-at-Large

Ryan McElveen
Member-at-Large

Melanie K. Meren
Hunter Mill District

Ilryong Moon
Member-at-Large

Marcia St. John-Cunning
Franconia District

Megan Sawant
Student Representative

Administration

Michelle Reid
Superintendent

Marty Smith
Chief of Staff

Leigh Burden
Chief Financial Officer

Table of Contents

Proposed Budget.....	iii
Guide to Understanding the Budget	vi
Budget Organization	vi
Executive Summary	1
Message From the Superintendent.....	3
Budget at a Glance.....	5
Division Organization.....	12
Schools and Centers.....	13
School Board	14
School Board Strategic Plan	15
FCPS’ Mission, Vision, and Beliefs.....	15
Portrait of a Graduate	16
Financial.....	21
School Board Funds.....	23
School Operating Fund Highlights.....	27
Unfunded Mandates.....	36
School Operating Fund Statement	38
School Operating Fund Revenue	40
School Operating Fund Expenditures.....	52
Expenditure Budget by Program	52
Expenditures by Category.....	53
Capital Projects Fund	71
School Construction Fund.....	71
Consolidated County and Schools Debt Service Fund	78
Special Revenue Funds.....	81
Food and Nutrition Services Fund	81
Adult and Community Education Fund	84
Grants and Self-Supporting Programs Fund	86
Internal Service Funds.....	90
School Insurance Fund.....	90
School Health and Flexible Benefits Fund.....	92
Trust Funds	95
Educational Employees’ Supplementary Retirement System of Fairfax County Fund	95
School Other Post-Employment Benefits Trust Fund.....	98

Table of Contents

Informational 101

Benchmarks 103
School Operating Fund Positions 104
Position Adjustments 105
School-Based Positions 105
Nonschool-Based Positions 106
Staffing 110
School-Based Staffing Formulas 110
Elementary School Staffing 112
Average Size Elementary School Class 112
Middle School Staffing 113
Average Size Middle School Class 113
High School Staffing 114
Average Size High School Class 114
Changes in School-Based Staffing 115
Cost Per Pupil 116
Cost Per Service 120
Special Education Services and Enrollment 121
Special Education Services 121
Student Needs 125

Appendix 129

Elementary School Staffing Standards (K-6) 131
Middle School Staffing Standards (7-8) 134
High School Staffing Standards (9-12) 137
Special Education Staffing Standards 141
Alternative High School Staffing Standards 144
General Education Standard Allocations 145
Special Education Standard Allocations 149
School Operating Fund Revenue Detail 150
School Operating Fund Expenditure Detail 152
School Operating Fund Position Detail by Position Type 159
School Operating Fund Position Detail School-Based vs. Nonschool-Based 162
Position Detail Other Funds 165
Acronym Index 168
Glossary 177
Index 188

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 instructional needs that drive the staffing levels for general education, special education, advanced academics, multilingual learner instruction, and other services. A benchmarks page provides six years of summary data for enrollment, student demographics, positions, teacher salaries, expenditure totals, and revenue by source. 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 February and becomes the advertised budget. The advertised budget is published during the late winter/early spring timeframe 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

The Executive Summary 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. This 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

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

Financial

The Financial 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

The Informational 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, multilingual learner 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 relevant 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?

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

Guide to Understanding the Budget

Does FCPS end each year with money that is unspent?

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

Available ending balances generally represent a small fraction of the overall budget and fluctuate each year due to changing conditions. For example, when there is a mild winter, FCPS has a one-time savings in utility accounts that are included in the available ending balance. Since these conditions fluctuate, it is most prudent to use these funds for one-time expenses, rather than recurring expenditures. Because of the serious economic circumstances in recent years, FCPS has acted prudently and has used the available ending balance to meet upcoming fiscal years' expenses. Each year, FCPS revises budget assumptions based on the prior years' 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 2026, 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 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. FCPS' Strategic Plan includes 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 era of rapid technological adaptation. An objective of FCPS' *Portrait of a Graduate* is that FCPS graduates are able to use technology skills and contemporary digital tools to exchange ideas effectively and appropriately. Our educators actively explore instructional innovations, including the use of artificial intelligence, and evaluate its impact on student 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. Educational tools and standards 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.

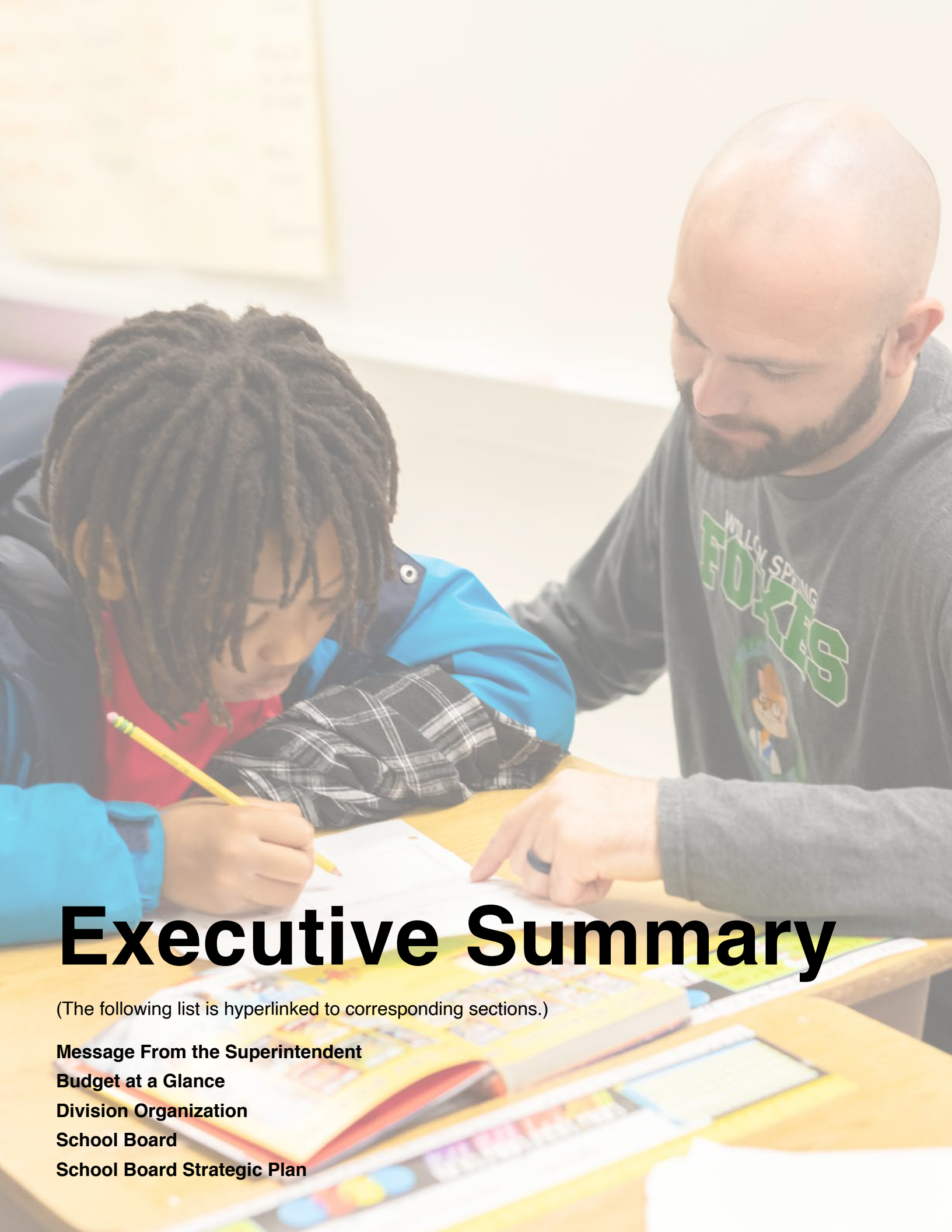
Guide to Understanding the Budget

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 budget questions to the Office of Budget Services using a dedicated 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 chief or 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,

Schools are the cornerstone of any successful community. When our children are learning and thriving, we know that our future is strong and secure. It is my honor to lead our outstanding school division, and I take seriously the responsibility of ensuring that the resources provided to us by our Fairfax County community are used to the greatest benefit of our students.

The FY 2026 Proposed Budget for Fairfax County Public Schools is our clear commitment to delivering a world-class education to each and every student, and a tribute to the extraordinary efforts and dedication of our remarkable staff.

Investing Where It Counts

In alignment with FCPS' 2023-30 Strategic Plan, the proposed budget provides a strong academic foundation for our youngest learners and prepares our graduates for successful futures. Our graduation rates have consistently surpassed statewide averages, reinforcing the effectiveness of our instructional strategies. In fact, a significant portion of this budget—more than 85%—is dedicated to instruction. We are proudly supporting the next generation of scientists, artists, leaders, educators, medical professionals, and all of the essential roles that foster a community's prosperity and well-being.

Prioritizing competitive compensation is a critical component of the FY 2026 Proposed Budget. Investing in competitive salaries for our staff not only enhances academic achievement and reduces employee turnover, but it ensures that more of our resources are utilized directly in the classrooms. The success of each and every student depends on substantial investment in our exceptional educators and staff. Fair pay also contributes to educator satisfaction, boosting morale and fostering greater engagement in their roles. Recognizing this important link, FCPS' landmark tentative collective bargaining agreements aim to uphold these standards.

The FY 2026 Proposed Budget allocates \$212.4 million toward a 7.0% salary increase for all staff, with additional funding included for changes in benefit rates and contract length increases for H scale transportation and food service workers. Adjustments in the proposed budget include funding to support changing student needs, safety and security, and investments in differentiated professional credentials for staff to help close achievement gaps.

Focusing Resources for Maximum Impact

FCPS continues to fund multi-year projects such as expanding our inclusive preschool initiatives. Preschool benefits all students, as early interactions are crucial for their growth and development. This work matters! The proposed budget continues funding for academic resources, and our athletic and arts programs that enrich the student experience and benefit mental health and wellness. The budget also maintains support for additional family liaisons to strengthen the connection between home and school. Learning happens best in community!



Message from the Superintendent

FCPS continues to maximize our resources and make operations more efficient and cost-effective. We are pausing new programs and phasing out initiatives that do not directly align with our strategic plan. This data-driven approach ensures that our investments directly support areas that yield the highest benefits for our students.

Facing Our Challenges Together

School divisions across the state face long-term and continued underfunding by the Commonwealth of Virginia. FCPS alone is estimated to be underfunded by \$568 million based on the nonpartisan Joint Legislative Audit and Review Commission (JLARC) study. This equates to approximately \$3,100 per pupil and underscores the need for equitable funding that truly reflects the needs of our students.

Because of this chronic underfunding, FCPS is critically reliant on county funding with less than one-third of the budget coming from state, federal, or other sources.

The FY 2026 Proposed Budget totals \$4.0 billion, which is a net increase of \$297.1 million, or 7.9%, over the FY 2025 Approved Budget. I am requesting that the Fairfax County Board of Supervisors, our trusted partners, provide an additional \$268.3 million, which is a 10.4% increase from the prior year and only a 5.6% increase from last year's transfer request.

Community and Collaboration

Schools are the cornerstone of our community. They are not just places of learning but spaces where futures are forged and community bonds are strengthened. Families move to Fairfax because they appreciate the quality and promise of our schools. Please know we do not take that lightly.

When our schools thrive, Fairfax County thrives, too. Thank you for being such an integral part of our schools' achievements and for sharing in our collective pursuit of educational excellence.

We are also grateful for our invaluable partnership with the Board of Supervisors and appreciate our state legislators who share our belief in the power of public education. We look forward to their continued financial support of our community's most valuable asset—our children.

Together, all things are possible!

Warmest regards,



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, collective bargaining units, and the community to present the needs of the division. It should be noted that the FY 2026 Proposed Budget will be the first time that the division implements collective bargaining agreements and incorporates the requests into the budget development process. 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 2026 Proposed Budget continues to be aligned with FCPS' Strategic Plan and remains 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 2026 budget calendar and additional resources are included later in this section.



Budget at a Glance

The FY 2026 Proposed Budget for the School Operating Fund totals \$4.0 billion. This is a net increase of \$297.1 million, or 7.9 percent, over the FY 2025 Approved Budget.

FY 2026 Proposed Budget Overview

The FY 2026 Proposed Budget for the School Operating Fund totals \$4.0 billion. This is a net increase of \$297.1 million, or 7.9 percent, over the FY 2025 Approved Budget. The FY 2026 Proposed Budget priorities include:

Compensation

- \$212.4 million to provide a compensation adjustment of 7.0 percent for all employees
- \$31.4 million for increases in the county retirement (FCERS) rate, the Educational Employees' Supplementary Retirement System (ERFC) rate, and healthcare premiums
- \$2.5 million operating fund impact for contract length increases for H scale transportation employees with similar contract length increases for food service workers impacting the Food and Nutrition Services Fund
- (\$32.6 million) for compensation base savings due to position turnover

Baseline Adjustments

- \$23.6 million including a net increase of 7.0 positions for recurring quarterly fund review and other baseline adjustments
- \$20.0 million and 207.9 positions to support the net impact of enrollment and changing student needs
- \$12.9 million to support increases in transfers to other School Board funds for construction, summer school, and debt service
- \$8.6 million for contractual increases primarily for the terms and conditions of negotiated contracts, renewals, and leases

Multiyear Investments

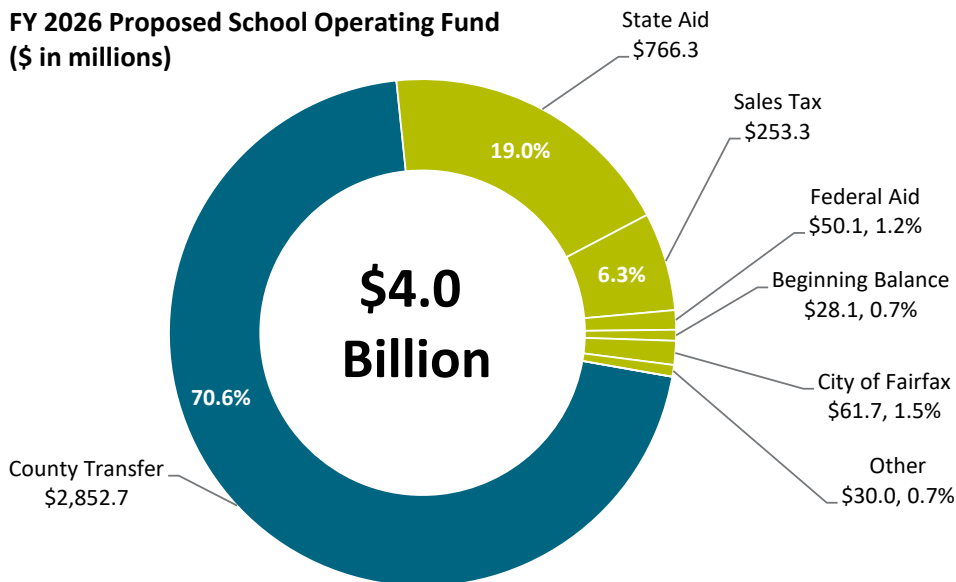
- \$2.0 million including 22.0 positions for funding to support the expansion of the inclusive preschool initiative
- \$0.7 million to support the fourth year of the Human Capital Management (HCM) project, a multiphase project to replace the legacy HR and payroll business processes and implement a modernized HCM software solution
- \$0.7 million to expand fine and performing arts extra duty supplements for various high school and middle school theatre productions, indoor drumline, and indoor color guard roles
- \$0.7 million and 5.0 positions to support the third year of a five-year plan to provide one additional certified athletic trainer at each of the 25 high schools
- 43.8 positions funded by existing family liaison funding to establish a dedicated family liaison position at an additional 50 school sites

Identified Investments

- \$9.3 million to enhance safety and security in schools
- \$4.9 million to further inclusive practices and multilingual learner initiatives by enhancing teacher credentials to meet differentiated needs

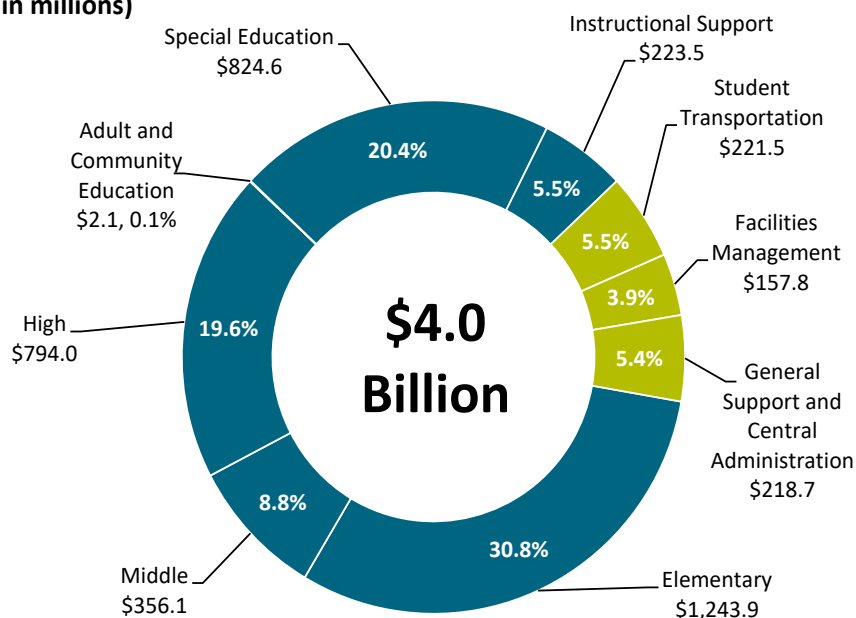
Budget at a Glance

Where it Comes From – Revenue FY 2026 Proposed School Operating Fund (\$ in millions)



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 70.6 percent of its revenue.

Where it Goes - Expenditures by Program FY 2026 Proposed School Operating Fund* (\$ in millions)



*Does not add due to rounding.

The importance FCPS places on instruction is illustrated by the fact that 85.2 percent of the budget is allocated to instructional programs

Budget at a Glance

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

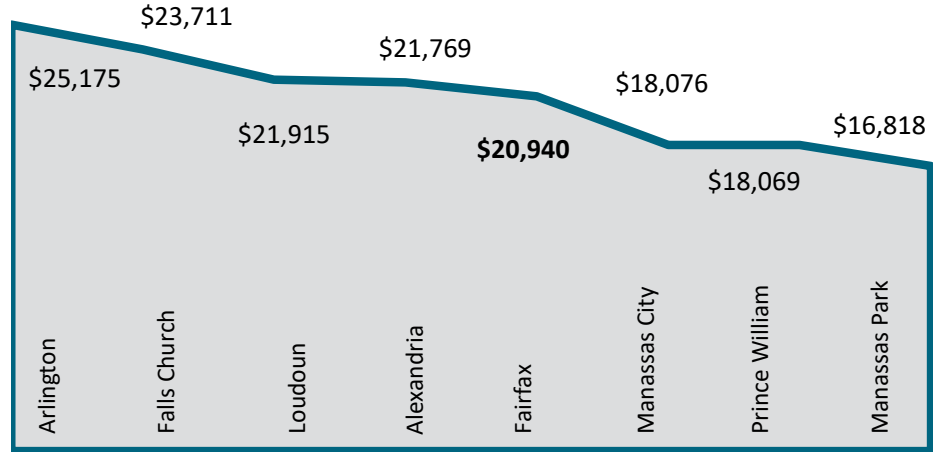
Comparison of SAT Scores School Year 2023-24	
Falls Church City	1246
Arlington County	1213
Fairfax County	1178
Loudoun County	1177
Manassas Park City	1122
Prince William County	1009
Alexandria City	1004
Manassas City	950
US Average	1024
Virginia Average	1101

Source: 2025 WABE Guide and College Board SAT Annual Report

FCPS Average SAT Score	
School Year	Score
2018-2019	1218
2019-2020	1211
2020-2021	1201
2021-2022	1185
2022-2023	1181
2023-2024	1178

WABE Cost Per Pupil^{1,2,3}

FY 2025 WABE Comparison to Other School Divisions



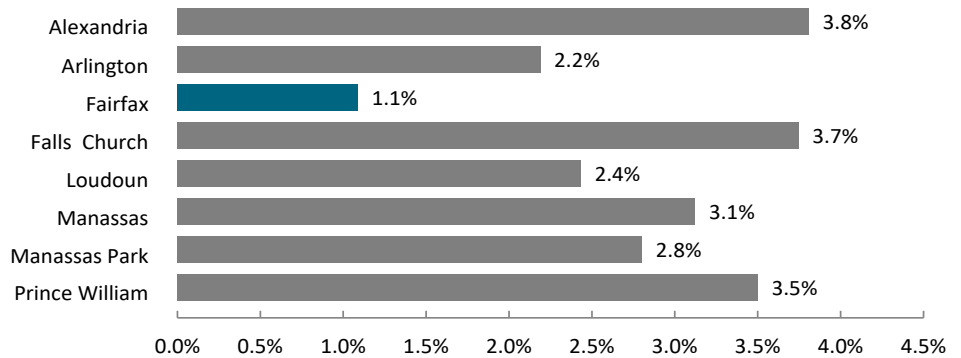
¹Source: FY 2025 Washington Area Boards of Education (WABE) Guide.

²Uniform 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.

³Montgomery County and Prince George's County were unable to participate in the FY 2025 WABE Guide.

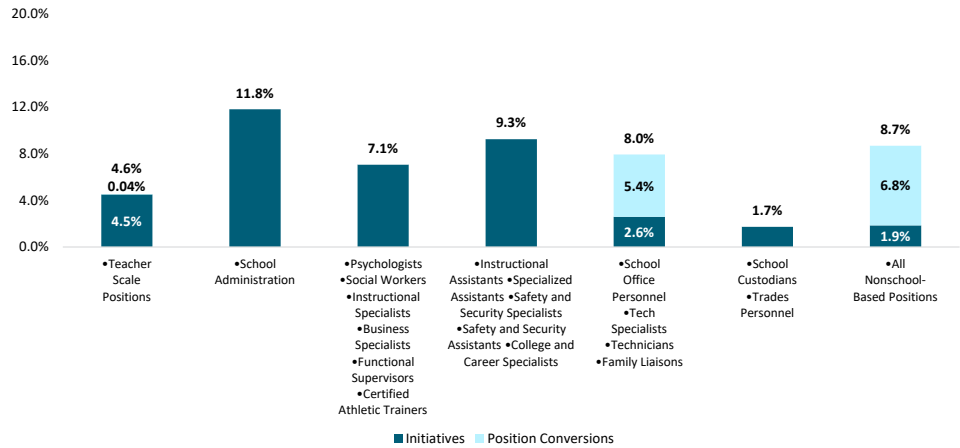
FCPS Has the Lowest Ratio of Management Positions*

Percentage of Leadership to Total Positions



*Source: FY 2025 Washington Area Boards of Education (WABE) Guide.

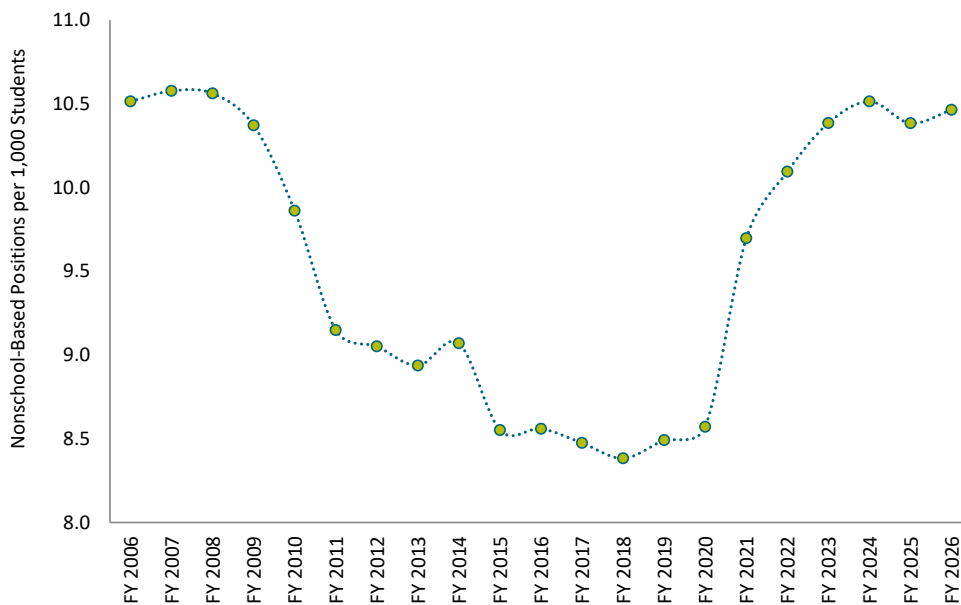
School-Based and Nonschool-Based Position Growth* FY 2021 Actual to FY 2026 Proposed



*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.

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

FCPS Nonschool-Based Positions per 1,000 Students^{1,2} FY 2006 to FY 2026



¹Positions are updated to reflect actual numbers for all fiscal years except FY 2025 Revised and FY 2026 Proposed.

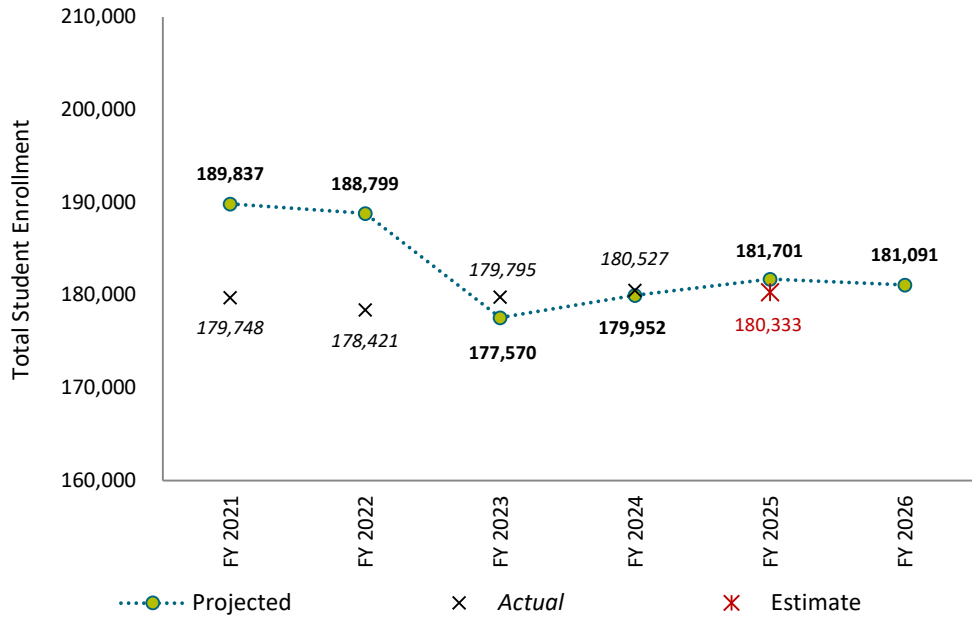
²The increase in nonschool-based positions is primarily for programs such as cybersecurity, equity and compliance, school support, JET initiatives, and safety and security; 119.4 position conversions using existing resources beginning in FY 2021; and the addition of positions from the ESSER III grant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

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.

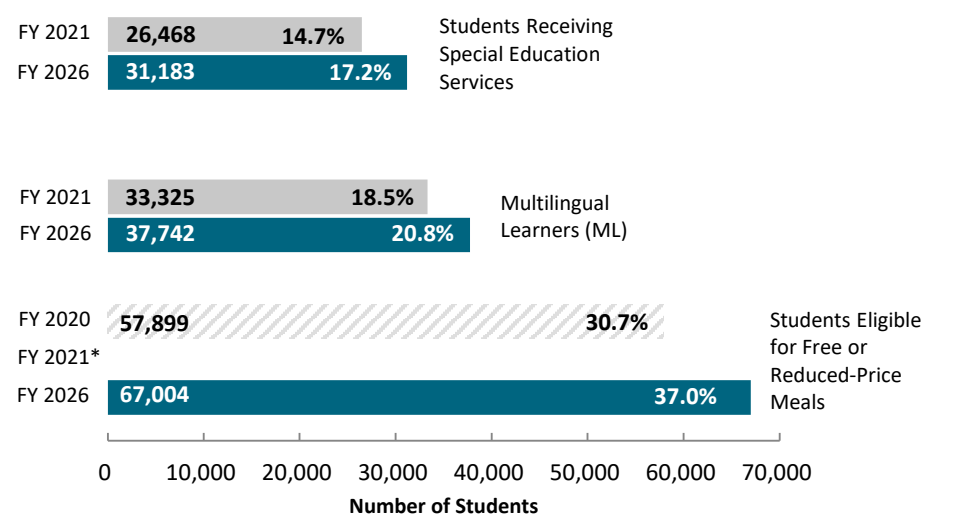
Budget at a Glance

FY 2026 Projected Enrollment by Grade	
Kindergarten	10,633
Grade 1	11,195
Grade 2	11,679
Grade 3	11,881
Grade 4	12,612
Grade 5	12,078
Grade 6	12,407
Grade 7	11,860
Grade 8	11,830
Grade 9	13,185
Grade 10	12,906
Grade 11	13,364
Grade 12	14,012
Subtotal	159,642
Special Ed Level 2 and Preschool	18,684
PreK and Early Head Start	2,280
Nontraditional	485
Subtotal	181,091
Students served at Fairfax Adult HS or outside FCPS	553
Total	181,644

FCPS is the Largest Virginia School Division Projected and Actual Enrollment from FY 2021 to FY 2026



FCPS is Diverse Percentage of School Age Enrollment



*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.

FY 2026 Budget Calendar*

June–December 2024	FCPS gathers community and employee feedback
November 12	School Board conducts work session on Fiscal Forecast
November 26	Joint Budget meeting with County Board of Supervisors (BOS)
December 18	Governor introduces state budget
January 8, 2025	General Assembly convenes
January 23	Superintendent releases FY 2026 Proposed Budget
February 4	School Board conducts budget work session
February 4	School Board holds public hearings on budget (February 5 if needed)
February 4	State budget bill crossover occurs
February 18	Fairfax County Executive releases FY 2026 Advertised Budget
February 18	School Board conducts budget work session
February 20	School Board adopts FY 2026 Advertised Budget
February 22	General Assembly adjourns
February 25	Joint meeting between the School Board and BOS
March 4	County BOS advertises FY 2026 tax rate
April 2 or April 9	Reconvened General Assembly session occurs
April 22	School Board presents budget to County BOS
April 22-24	County BOS holds public hearings on FY 2026 Budget
May 2	County BOS budget pre-markup
May 6	County BOS budget markup, determine budget package and tax rate
May 8	FY 2026 Approved Budget presented to School Board
May 13	County BOS adopts FY 2026 Budget, tax rates, and transfer to FCPS
May 13	School Board holds public hearings on budget (May 14 if needed)
May 20	School Board Conducts Budget Work Session
May 22	School Board adopts FY 2026 Approved Budget
July 1	FY 2026 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 about financial and program activities and accountability.

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

[School Board meeting calendar](#)

[School Board Strategic Plan](#)

[Capital Improvement Program](#)

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

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

Community Investment in Education

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

Citizen Resources and Participation

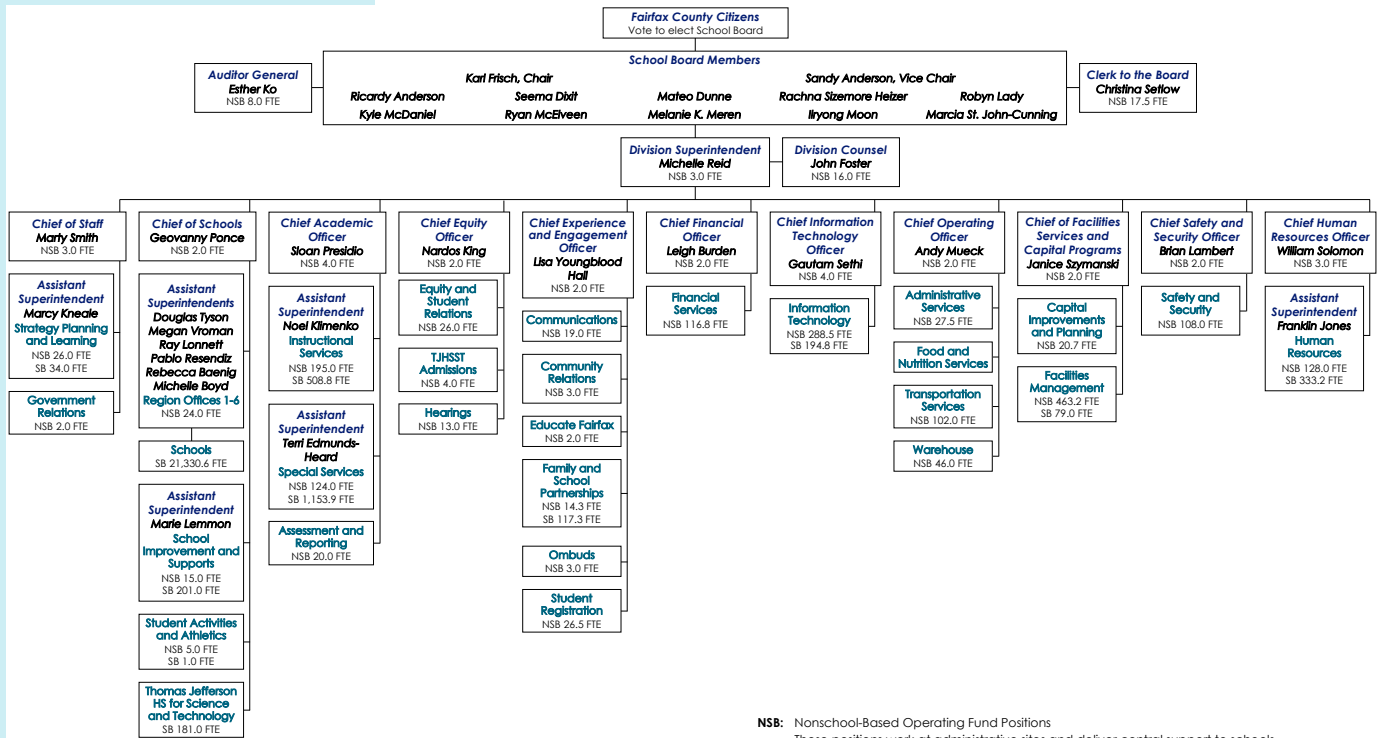
- Citizens are encouraged to monitor budget developments by watching School Board meetings on FCPS Cable TV Channel 99, Verizon Channel 11, and the FCPS YouTube Channel
- Attend School Board meetings, [watch meetings streamed via FCPS' website](#), or [view archived videos of past meetings](#)
- To speak at a School Board meeting, go online or call 571-423-1075
- To speak at a Board of Supervisors public hearing, go online or call 703-324-3151
- Employees and stakeholders are encouraged to submit comments and suggestions on how FCPS can improve programs by [contacting FCPS](#)

Division Organization

Division Organization

Fairfax County Public Schools (FCPS) is the largest school division in Virginia and the 9th largest in the United States out of more than 15,000 school divisions. The FCPS organizational structure is focused on meeting the needs of 181,091 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.

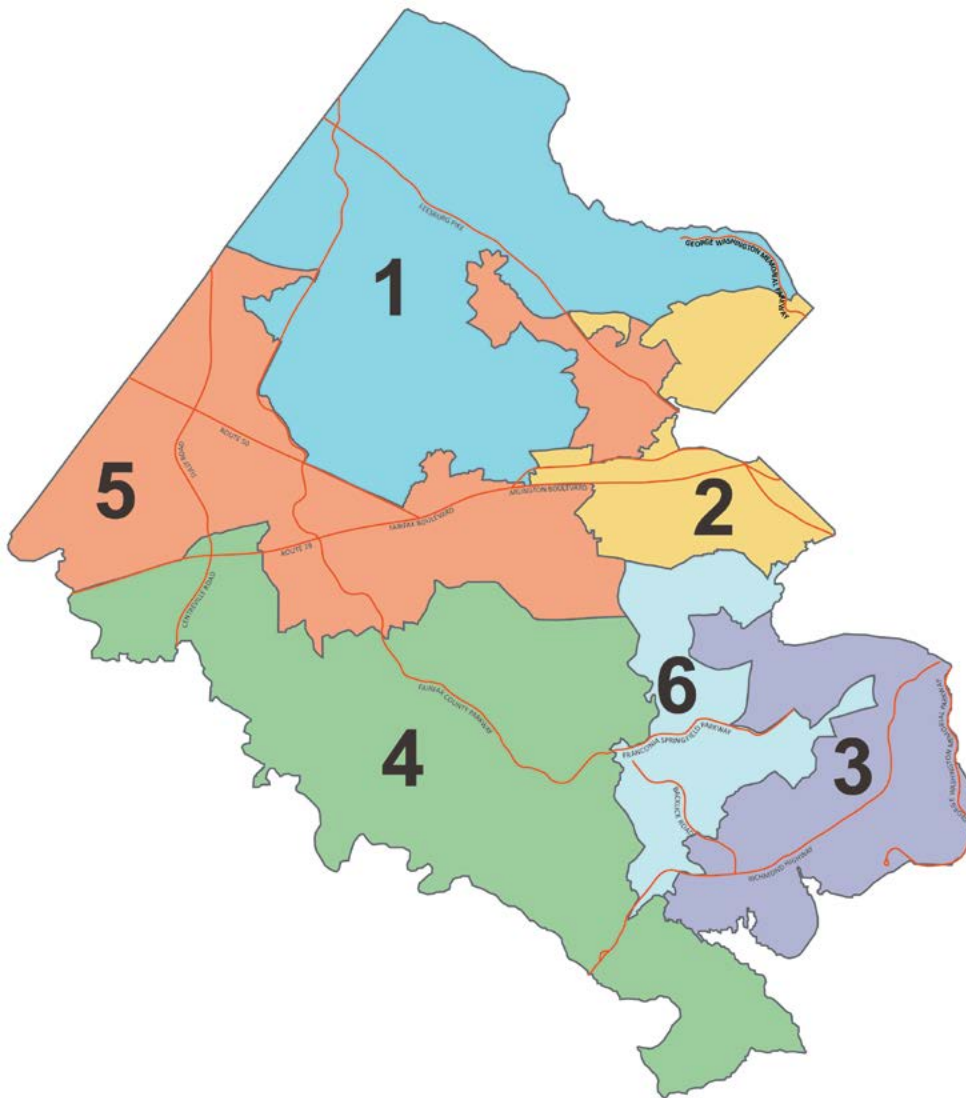
SB: School-Based Operating Fund Positions
These positions are in classrooms and school buildings and directly serve the needs of students.

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

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



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

School Board



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>.

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

Ricardy Anderson
Mason District

Seema Dixit
Sully District

Mateo Dunne
Mount Vernon District

Rachna Sizemore Heizer
Braddock District

Robyn Lady
Dranesville District

Sandy Anderson, Vice Chair
Springfield District

Kyle McDaniel
Member-at-Large

Ryan McElveen
Member-at-Large

Melanie K. Meren
Hunter Mill District

Ilryong Moon
Member-at-Large

Marcia St. John-Cunning
Franconia District

Megan Sawant
Student Representative



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 lifetimes.

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 or employment. FCPS spends money wisely. FCPS 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.

School Board Strategic Plan

Portrait of a Graduate

In the state of Virginia, the Profile of a Virginia Graduate outlines the knowledge, skills, experiences, and attributes that students need to succeed in life and be “future-ready.” In FCPS, we outline this through our *Portrait of a Graduate (POG)*.

POG includes skills that are part of five important attributes:

Communicators:

- Read to learn
- Listen to understand
- Speak to inform, influence, motivate, or entertain others
- Write for distinct purposes and audiences
- Use technology to explore and exchange ideas when appropriate

Collaborators:

- Respect other people’s thinking
- Work together within a group to learn, be productive, and achieve common goals
- Consider perspectives to include a variety of viewpoints
- Give and receive helpful feedback to improve work

Ethical and Global Citizens:

- Acknowledge and understand diverse perspectives and cultures
- Help their community
- Consider impact on the environment
- Understand the foundations of our country and value our rights, privileges, and responsibilities
- Act responsibly and ethically
- Communicate effectively in multiple languages

Creative and Critical Thinkers:

- Create through design-build processes
- Problem-solve and create unique solutions
- Apply learning in new and different ways
- Express thoughts, ideas and emotions meaningfully through the arts
- Evaluate ideas and information sources for validity, relevance, and impact
- Use evidence to support their thinking

Goal-Directed and Resilient Individuals:

- Engage in healthy choices to help their physical and emotional well-being
- Problem-solve difficult tasks
- Manage time and resources to accomplish goals
- Recognize their own strengths and growth
- Advocate for themselves



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 photograph of two students, a girl with long dark hair and glasses on the left, and a boy with glasses on the right, sitting at a desk in a classroom. They are looking towards the camera. On the desk in front of them is a document with a circular diagram and a yellow pencil. The background shows a classroom with shelves, posters, and another student in a purple shirt.

Financial

(The following list is hyperlinked to corresponding sections.)

[School Board Funds](#)

[School Operating Fund Highlights](#)

[Unfunded Mandates](#)

[School Operating Fund Statement](#)

[School Operating Fund Revenue](#)

[School Operating Fund Expenditures](#)

[Capital Projects Fund](#)

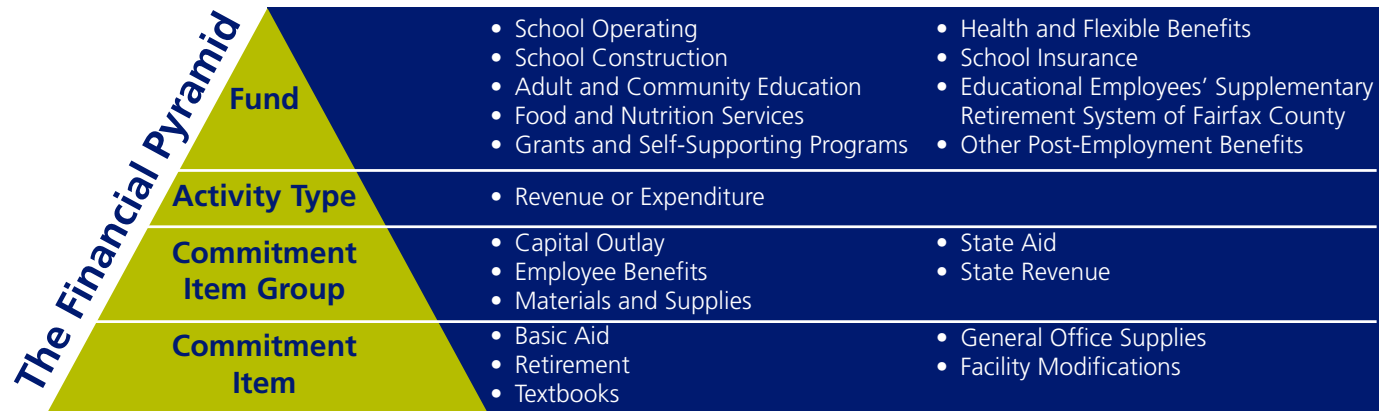
[Special Revenue Funds](#)

[Internal Service Funds](#)

[Trust Funds](#)

Classification Structure

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



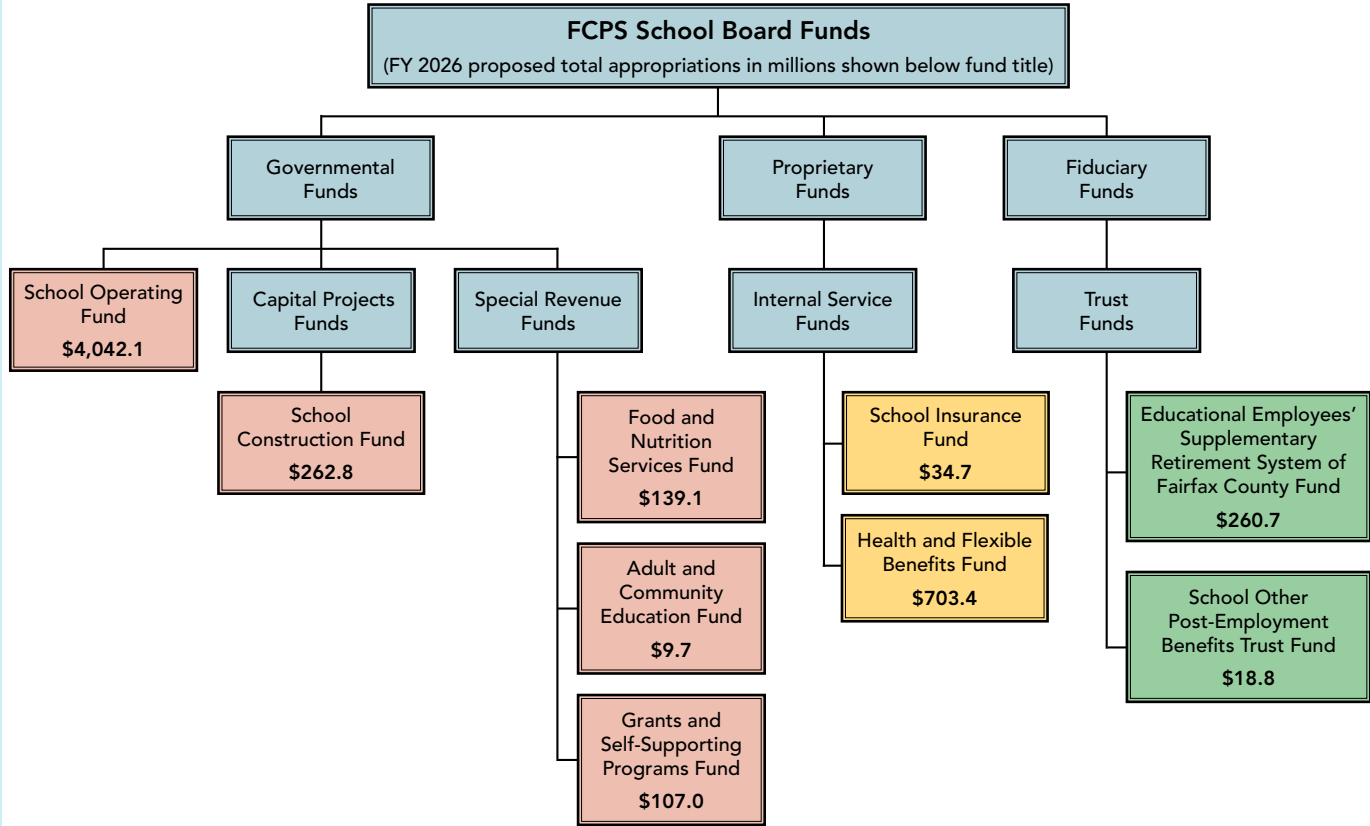
Fund Classification	Fund Type	Fund Description	School Board Fund	Budget Basis	Accounting Basis
Governmental Funds – account for operating and special revenue activities	Operating	The School Operating Fund is FCPS' primary operating fund which accounts for all financial resources except those that are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

School Board Funds

School Board Funds

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

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



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 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, multilingual learners, 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](#).

School Board Funds

School Board Funds*							
(\$ in millions)							
Fund	FY 2025 Approved	FY 2025 Revised	FY 2026 Proposed	Change Approved to Proposed		Change Revised to Proposed	
				Amount	Percent	Amount	Percent
School Operating							
Budget	\$ 3,745.0	\$ 4,087.6	\$ 4,042.1	\$ 297.1	7.9%	\$ (45.5)	-1.1%
Positions	25,743.7	25,882.7	26,029.3	285.6	1.1%	146.6	0.6%
School Construction							
Budget	\$ 259.6	\$ 566.9	\$ 262.8	\$ 3.3	1.3%	\$ (304.1)	-53.6%
Positions	95.3	95.3	95.3	-	0.0%	-	0.0%
Food and Nutrition Services							
Budget	\$ 148.8	\$ 138.0	\$ 139.1	\$ (9.6)	-6.5%	\$ 1.2	0.8%
Positions	57.5	57.5	57.5	-	0.0%	-	0.0%
Adult and Community Education							
Budget	\$ 9.6	\$ 9.7	\$ 9.7	\$ 0.2	1.6%	\$ 0.0	0.3%
Positions	33.4	33.4	33.4	-	0.0%	-	0.0%
Grants and Self-Supporting Programs							
Budget	\$ 98.6	\$ 238.3	\$ 107.0	\$ 8.4	8.5%	\$ (131.3)	-55.1%
Positions	661.0	675.0	663.5	2.5	0.4%	(11.5)	-1.7%
Insurance							
Budget	\$ 23.8	\$ 29.7	\$ 34.7	\$ 11.0	46.1%	\$ 5.1	17.1%
Positions	11.8	11.8	11.8	-	0.0%	-	0.0%
Health and Flexible Benefits							
Budget	\$ 627.0	\$ 590.8	\$ 703.4	\$ 76.4	12.2%	\$ 112.6	19.1%
Positions	33.0	33.0	33.0	-	0.0%	-	0.0%
ERFC (Retirement)							
Budget	\$ 244.0	\$ 247.2	\$ 260.7	\$ 16.6	6.8%	\$ 13.5	5.5%
Positions	37.0	37.0	37.0	-	0.0%	-	0.0%
OPEB Trust Fund							
Budget	\$ 18.6	\$ 18.6	\$ 18.8	\$ 0.2	1.3%	\$ 0.2	1.3%
Positions	0.0	0.0	0.0	-	0.0%	-	0.0%

*Does not add due to rounding.

School Operating Fund Expenditure Highlights

The FY 2026 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. The Strategic Plan serves as the road map for the division through 2030 and 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 budget aligns resources with student needs in order to maximize student academic achievement, enables each student to reach their fullest potential, and equips 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 2026 Proposed Budget includes adjustments for the net impact of enrollment and student needs, funding for a 7.0 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 fourth year of the Human Capital Management Project (HCM), the expansion of fine and performing arts extra duty supplements, and the third year of a five-year plan to provide one additional certified athletic trainer in each of the 25 high schools.

The FY 2026 Proposed Budget totals \$4.0 billion and reflects a net increase of \$297.1 million, or 7.9 percent, over the FY 2025 Approved Budget. The following chart highlights the expenditure adjustments from the FY 2025 Approved Budget to the FY 2026 Proposed Budget.

The FY 2026 Proposed Budget totals \$4.0 billion and reflects a net increase of \$297.1 million, or 7.9 percent, over the FY 2025 Approved Budget.

School Operating Fund Highlights

FY 2026 Proposed Budget Expenditure Adjustments ¹ Changes from the FY 2025 Approved Budget (\$ in millions)			
		Total	
		Amount	Positions
FY 2025 Approved Budget		\$ 3,745.0	25,743.7
Compensation	Compensation Adjustment of 7%	\$ 212.4	0.0
	Benefit Rate Changes	31.4	0.0
	Transportation and Food Service Contract Adjustments	2.5	0.0
	Compensation Base Savings	(32.6)	(0.0)
Subtotal Compensation		\$ 213.7	0.0
Baseline Adjustments	Recurring Baseline Adjustments	\$ 23.6	7.0
	Enrollment and Student Needs	20.0	207.9
	Transfers to Other School Board Funds ²	12.9	0.0
	Contractual Services	8.6	0.0
Subtotal Baseline Adjustments		\$ 65.2	214.9
Multiyear Investments	Inclusive Preschool Expansion	\$ 2.0	22.0
	Human Capital Management (HCM) Project Year 4	0.7	0.0
	Fine and Performing Arts Stipends Year 3	0.7	0.0
	Certified Athletic Trainers Year 3	0.7	5.0
	Family Liaison Position Conversions	-	43.8
Subtotal Multiyear Investments		\$ 4.0	70.8
Identified Investments	Safety and Security	\$ 9.3	0.0
	Differentiated Learning Credentials	4.9	0.0
Subtotal Identified Investments		\$ 14.2	0.0
Total Expenditure Adjustments		\$ 297.1	285.6
FY 2026 Proposed Budget Total		\$ 4,042.1	26,029.3

¹ Does not add due to rounding.

² Transfers to other School Board Funds for construction, summer school, and debt service.

Funding of \$212.4 million is included to provide a 7.0 percent compensation adjustment for all employees.

Expenditure Adjustments

Expenditure adjustments for FY 2026 represent an increase of \$297.1 million, including 285.6 positions. A detailed description of the changes follows.

Compensation

Compensation Adjustment of 7.0 Percent

FCPS and the Fairfax Education Unions (FEU) reached a tentative agreement on October 31, 2024, which included a 7.0 percent compensation adjustment to salary scales. The School Board ratified the collective bargaining agreement during the January 9, 2025 regular meeting. Funding of \$212.4 million is included in the FY 2026 Proposed Budget to provide a 7.0 percent compensation adjustment for all employees.

\$212.4 million
0.0 positions

School Operating Fund Highlights

Salary Increase History			
Year	Step ¹	MSA	Scale Implementation
FY 2013	none	1.25%	none
FY 2014 ²	none	2.00%	none
FY 2015 ³	2.50%	none	none
FY 2016	2.50%	0.62%	none
FY 2017 ⁴	2.50%	1.00%	none
FY 2018 ⁵	2.50%	none	none
FY 2019 (Teachers)	2.52%	none	3.86%
FY 2019 (CIS, Unified, SBA)	2.93%	1.00%	2.13%
FY 2020 (Teachers)	2.57%	1.00%	2.79%
FY 2020 (CIS)	2.89%	1.00%	2.35%
FY 2020 (Unified, SBA)	2.76%	1.00%	none
FY 2021 (CIS)	none	none	2.32%
FY 2021 (Teachers, Unified, SBA)	none	none	none
FY 2022 (CIS)	none	2.00%	2.24%
FY 2022 (Teachers, Unified, SBA)	none	2.00%	none
FY 2022 (Transportation)	none	2.00%	3.70%
FY 2023 (Teachers, Unified, SBA)	2.68%	4.00%	none
FY 2023 (Transportation)	2.68%	4.00%	2.00%
FY 2023 (Family Liaison)	2.68%	4.00%	22.04%
FY 2024 ⁶	2.22%	5.00%	none
FY 2025	none	4.00%	none
FY 2026 ⁷	none	7.00%	none

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

²Effective January 1, 2014.

³Delayed to November for most employees.

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

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

⁶Not 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.

⁷Not included above is an additional 6 paid holidays for H scale transportation and food service workers.

\$31.4 million
0.0 positions

Benefit Rate Changes

The \$31.4 million increase in employee benefits is due to an increase in the county retirement (FCERS) rate from 32.58 percent to 33.79 percent, an increase in the Educational Employees' Supplementary Retirement System (ERFC) rate from 6.48 percent to 6.61 percent, and an increase in healthcare premiums. For calendar year 2025, Cigna premiums increased 15.5 percent and Kaiser premiums increased 5.4 percent; dental premiums are unchanged.

Employee Benefits		
Benefit Rate Change	Amount (\$ in millions)	Positions
Health insurance employer premium increases	\$ 25.9	0.0
FCERS employer rate increase from 32.58% to 33.79%	2.9	0.0
ERFC employer rate increase from 6.48% to 6.61%	2.6	0.0
TOTAL	\$ 31.4	0.0

School Operating Fund Highlights

The \$32.6 million compensation base savings represents the recurring savings due to position turnover in FY 2025.

Transportation and Food Service Contract Adjustments **\$2.5 million** **0.0 positions**

The tentative collective bargaining agreement between FCPS and FEU provides H-scale transportation and food service employees on the new pay plan with 12 annual paid holidays: 6 existing non-working days converted to holidays and 6 additional holidays. Transportation employees on the old H pay plan will transition to the new plan on July 1, 2026, or when HCM pay-smoothing is in place, whichever is later, and will receive paid holidays on the same terms as other transportation employees in the new plan. The FY 2026 Proposed Budget includes \$2.5 million to support this agreement. The cost for the food service employees will be absorbed by the Food and Nutrition Services Fund. The School Board ratified the collective bargaining agreement during the January 9, 2025 regular meeting.

Compensation Base Savings **(\$32.6 million)** **(0.0 positions)**

The \$32.6 million compensation base savings represents the recurring savings due to position turnover in FY 2025. 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.

Baseline Adjustments

Recurring Baseline Adjustments **\$23.6 million** **7.0 positions**

The FY 2026 Proposed Budget includes \$23.6 million and a net increase of 7.0 positions for recurring baseline adjustments. Detailed descriptions of these changes are provided below.

Quarterly Fund Review Adjustments

The FY 2026 Proposed Budget includes the recurring cost of adjustments made at quarterly fund reviews totaling \$4.9 million and a decrease of a 1.0 position as follows:

Quarterly Fund Review Adjustments*		
Description	Amount	
	(\$ in millions)	Positions
Substitute Teacher Incentive	\$ 4.5	0.0
Planning Time	0.8	0.0
Middle School Late Buses	0.5	0.0
Esports Stipends	0.2	0.0
Grant Adjustments	(1.0)	(1.0)
Total	\$ 4.9	(1.0)

*Does not add due to rounding.

Beginning in FY 2023, FCPS began providing one-time funding for substitute teacher incentive and bonus pay that has helped increase substitute job fill rates. Although substitute fill rates have increased overall and on hard-to-fill Fridays, FCPS continues to experience less than 100 percent fill rates. Incentive and bonus pay are an important means to reach adequate substitute coverage. Funding of \$4.5 million will support incentive pay and threshold bonuses for substitutes on a recurring basis.

School Operating Fund Highlights

The FY 2024 Final Budget Review included one-time funding to support additional time for teachers to meet increased demands. Adequate planning time continues to be a need across the school division and funding of \$0.8 million is included in the FY 2026 Proposed Budget. Additionally, funding of \$0.5 million is included to continue providing an additional day of late buses for a total of four days per week at 18 middle schools for after-school programs as well as additional staffing required due to increased student attendance.

As part of the FY 2025 Midyear Budget Review, funding was included to provide esports coaching stipends for fall and spring seasons at all 25 high schools. Esports was previously funded by the ESSER III grant and was offered as part of after-school programming at high schools. The FY 2026 Proposed Budget includes \$0.2 million for the recurring cost of these adjustments.

The actual IDEA Section 611 and 619 (Preschool) and Carl D. Perkins grant awards resulted in a decrease of \$1.0 million from the FY 2025 Approved Budget, which was recognized as part of the FY 2025 Midyear Budget Review. Additionally, the Carl D. Perkins grant decreased by a 1.0 position.

Baseline Adjustments

The FY 2026 Proposed Budget includes the cost of baseline adjustments totaling \$18.7 million and 8.0 positions as follows:

Baseline Adjustments		
Description	Amount	
	(\$ in millions)	Positions
Legal Services	\$ 6.0	0.0
Workers Compensation	4.4	0.0
Risk Management	2.6	0.0
Information Technology and Cybersecurity	2.5	0.0
Online Campus	1.1	0.0
AP and IB Test Fees	0.8	0.0
Baseline Position Adjustments	1.3	8.0
Total	\$ 18.7	8.0

Funding of \$6.0 million is included to support legal fees for outside counsel that advise and represent FCPS in legal matters.

Funding of \$4.4 million is included to cover increases in the number of workers' compensation claims and claim amounts. Medical and indemnity payments have risen significantly since COVID due to medical inflation and higher salaries and wages.

Funding of \$2.6 million is included to cover increases in property insurance due to rising property values, unpredictable storm seasons, and higher replacement vehicle costs, loss ratios, and claims. This includes insurance for terrorism, crime, and cyber attacks.

Funding of \$2.5 million is included to provide support for existing cybersecurity initiatives.

School Operating Fund Highlights

Funding of \$1.1 million is provided for the Online Campus program to address the student enrollment growth in dual enrollment courses and offerings in the Career and Technical Education (CTE) and world language content areas. It is anticipated that the Online Campus program will continue to grow with course demand and require additional resources.

Funding of \$0.8 million supports the rising cost of Advanced Placement (AP) and International Baccalaureate (IB) exams and the increase of AP and IB tests registrations. This funding supports the superintendent's Strategic Plan Goal 3 by increasing participation in rigorous coursework by encouraging students to enroll in AP and IB courses.

Funding of \$0.5 million supports the recurring cost of a 1.0 executive director for the Office of Chief Safety and Security Officer, a 1.0 administrative assistant to the executive director, and a 1.0 senior administrative assistant that were established in FY 2024 as part of the divisionwide reorganization that realigned the Safety and Security program under the chief safety and security officer to provide overall guidance and support to schools and centers related to safety, environmental health, and security programs.

Funding of \$0.4 million including 3.0 positions is provided to support the Title IX Office with trainings, consultations, and increased responsibilities related to the updated FCPS [Regulation 2118](#) that was implemented August 1, 2024.

Funding of \$0.2 million supports an increase of a 1.0 hearings officer position to assist with an increase in student disciplinary referrals submitted. The position will help with the timeliness of decisions, review of potential safety risks posed to schools, and ensures students are being promptly restored to the classroom reducing the impact on their learning.

Funding of \$0.2 million provides a 1.0 special program manager position to assist the division superintendent in managing day-to-day operations and coordinating activities and services related to the Office of the Division Superintendent.

Enrollment and Student Needs

**\$20.0 million
207.9 positions**

The FY 2026 Proposed Budget includes funding of \$20.0 million and 207.9 positions for enrollment and student needs. Funding of \$20.6 million and 218.3 positions are due to the increased need for special education services. This increase is offset by a decline in projected enrollment of 610 students and technical updates (e.g., square footage and FRM rates) representing a net reduction of 18.2 positions and \$1.5 million in savings. Multilingual learner service projections are offset by an increased number of positions to meet state requirements and results in a net increase of 7.8 teachers and \$1.0 million.

School Operating Fund Highlights

School Position Changes Based on Enrollment and Student Needs FY 2025 Approved to FY 2026 Proposed*					
	Elementary Positions	Middle Positions	High Positions	Total Positions	Amount (\$ in millions)
General Education and Administration					
Principal / Asst Principal	(1.0)	2.0	2.0	3.0	\$ 0.6
Teacher Scale	(15.0)	(4.6)	1.3	(18.2)	(2.2)
Technical and Office Personnel	1.0	(0.5)	1.0	1.5	0.1
Classroom Instructional Support	(10.0)	0.0	0.0	(10.0)	(0.6)
Custodial	6.5	(1.5)	0.5	5.5	0.4
Substitutes and Logistics					0.2
Subtotal	(18.5)	(4.6)	4.8	(18.2)	\$ (1.5)
Multilingual Learner (ML) Teachers	32.5	(0.5)	(24.2)	7.8	\$ 1.0
Special Education					
Teacher Scale				126.3	\$ 15.4
Classroom Instructional Support				92.0	5.2
Subtotal				218.3	\$ 20.6
Total				207.9	\$ 20.0

*Does not add due to rounding.

Transfers to Other Funds

\$12.9 million
0.0 positions

The FY 2026 Proposed Budget includes an increase of \$12.9 million for transfers to other School Board funds. Funding includes an increase of \$79,900 in the transfer to the Consolidated County Schools Debt Service Fund for the lease payment on the Gatehouse Administration Center; an increase of \$3.6 million in the transfer to the School Construction Fund for major infrastructure maintenance to help prevent the failure of critical systems, deterioration of major capital investments, and significant health and safety hazards; and an increase of \$9.3 million in the transfer to the Grants and Self-Supporting Fund to continue to support enhanced summer learning programs.

Contractual Services

\$8.6 million
0.0 positions

The FY 2026 Proposed Budget includes \$8.6 million in contractual services primarily for terms and conditions of negotiated contracts and/or renewals, including IT software licenses and maintenance; external auditors; property, terrorism, crime and cyber security insurance; excess liability insurance; fiduciary insurance; student assessments; screeners and tests; teacher licensure courses; automated external defibrillator (AED) maintenance; homebound and homebased support; athletic protective equipment reconditioning; vehicle services; fire alarm inspections, maintenance supplies, water quality testing, special education and Section 504 reimbursements and settlements; naloxone; and website hosting and maintenance.

School Operating Fund Highlights

The FY 2026 Proposed Budget includes \$2.0 million and 22.0 positions to support inclusive preschool expansion.

The FY 2026 Proposed Budget includes \$0.7 million to continue expansion of fine and performing arts stipends for music and theatre.

Multiyear Investments

Inclusive Preschool Expansion

\$2.0 million
22.0 positions

The FY 2026 Proposed Budget includes \$2.0 million and 11.0 teachers and 11.0 instructional assistants to support the expansion of the inclusive preschool initiative that was started in FY 2025. This program combines existing classes of income-eligible students with preschool students receiving special education services.

Human Capital Management (HCM) Project Year 4

\$0.7 million
0.0 positions

The FY 2026 Proposed Budget includes funding of \$0.7 million for the ongoing subscription and support services of the HCM project. This multiyear project was initiated in FY 2022 to replace the legacy HR and payroll system. This investment supports recurring fees associated with the HCM software that is currently being implemented and will facilitate the management of operations for the entire division.

Fine and Performing Arts Stipends Year 3

\$0.7 million
0.0 positions

The FY 2026 Proposed Budget includes funding of \$0.7 million to continue the expansion of fine and performing arts stipends in middle and high schools. The stipends recognize the responsibilities associated with rehearsals, administration, and coordination of performances. In FY 2025, stipends were added primarily to fulfill the theatre production needs in high schools, outdoor drumline, and outdoor color guard. In FY 2026, new resources support middle school theatre and musicals, high school one act plays, indoor drumline, and indoor color guard.

Certified Athletic Trainers Year 3

\$0.7 million
5.0 positions

The FY 2026 Proposed Budget includes funding of \$0.7 million and 5.0 positions that support FCPS' commitment to provide quality sports injury care for all students. This investment represents the third 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.

Family Liaison Position Conversions

\$0.0 million
43.8 positions

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 2026 Proposed Budget establishes a dedicated family liaison position at an additional 50 school sites. These budgeted positions are established through a position conversion of existing hourly family liaison funding and do not require additional funding.

Identified Investments

Safety and Security

The FY 2026 Proposed Budget includes funding of \$9.3 million earmarked to enhance safety and security in schools. This funding will support the installation of additional external and internal security cameras at school sites, panic alert systems for all schools, school vestibule installation, and expansion of the Rap Back program.

\$9.3 million
0.0 positions

Differentiated Learning Credentials

The FY 2026 Proposed Budget includes \$4.9 million in funding earmarked to support differential learning. This funding supports FCPS staff by offering microcredentials for Universal Design for Learning (UDL) and multilingual learners.

\$4.9 million
0.0 positions

Unfunded Mandates

Unfunded mandates impose a financial burden on localities and have a significant impact on divisionwide needs and priorities.

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

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

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 law reauthorizes the Elementary and Secondary Education Act (ESEA) of 1965 and replaces the No Child Left Behind Act of 2001 (NCLB). ESSA provides increased flexibility to states in developing and implementing, within federal guidelines, long-term goals and interim measures of progress to identify schools for support and improvement. Section 4(b) of ESSA granted the U.S. Department of Education 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 8.8 percent of FCPS' costs, a shortfall of \$136.9 million for FY 2026.

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 fully funded based on current formulas, FCPS would receive \$17.6 million more than the FY 2026 budgeted amount.

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 runoff into storm drainage systems which could pollute waterways and the Chesapeake Bay. Since FY 2014, FCPS has included recurring funding totaling \$0.4 million, which includes a 1.0 position, to support this mandate.

Section 504

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 is a part of the Rehabilitation Act of 1973 that prohibits discrimination based upon disability and 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 are designed to 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 2025 Program Budget](#).

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 is a part of the Rehabilitation Act of 1973 that prohibits discrimination based upon disability.

School Operating Fund Statement

School Operating Fund Statement ¹						
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2025	FY 2026
	Actual	Actual	Actual	Approved	Revised ²	Proposed
BEGINNING BALANCE, July 1						
Budgeted Beginning Balance	\$ 32,112,883	\$ 26,536,181	\$ 28,106,217	\$ 28,106,217	\$ 30,366,614	\$ 28,106,217
Department Critical Needs Carryover	14,893,188	24,089,039	29,425,030	-	26,233,991	-
Schools/Projects Carryover	61,377,348	86,387,519	83,098,513	-	137,643,905	-
Outstanding Encumbered Obligations	38,766,340	57,155,128	53,337,692	-	88,538,493	-
Recommended Expenditure Adjustments	57,164,001	69,063,902	107,457,234	-	64,151,123	-
Total Beginning Balance	\$ 204,313,760	\$ 263,231,768	\$ 301,424,685	\$ 28,106,217	\$ 346,934,126	\$ 28,106,217
RESERVES:						
Future Year Beginning Balance	\$ 21,874,771	\$ 21,874,771	\$ 25,000,000	\$ -	\$ 28,106,217	\$ -
Centralized Instructional Resources Reserve	-	-	-	-	-	-
Fuel Contingency	2,000,000	2,000,000	2,000,000	-	2,000,000	-
School Board Flexibility Reserve	8,000,000	8,000,000	8,000,000	-	8,000,000	-
Total Reserve	\$ 31,874,771	\$ 31,874,771	\$ 35,000,000	\$ -	\$ 38,106,217	\$ -
REVENUE:						
Sales Tax	\$ 269,036,889	\$ 266,411,271	\$ 244,410,881	\$ 241,675,874	\$ 241,675,874	\$ 253,340,339
State Aid	527,572,831	620,480,176	703,341,833	754,755,437	754,755,437	766,275,457
Federal Aid	167,082,179	169,727,802	109,476,945	51,091,748	63,293,379	50,073,177
City of Fairfax Tuition	48,934,163	52,911,698	58,575,531	55,564,732	55,564,732	61,676,853
Tuition, Fees, and Other	22,124,023	25,416,465	32,056,409	28,570,338	30,111,056	29,127,560
Total Revenue	\$ 1,034,750,084	\$ 1,134,947,411	\$ 1,147,861,600	\$ 1,131,658,129	\$ 1,145,400,479	\$ 1,160,493,386
TRANSFERS IN:						
Combined County General Fund	\$ 2,172,661,166	\$ 2,275,310,924	\$ 2,419,409,875	\$ 2,584,409,875	\$ 2,584,409,875	\$ 2,852,667,078
County Transfer - Cable Communications	875,000	875,000	875,000	875,000	875,000	875,000
Total Transfers In	\$ 2,173,536,166	\$ 2,276,185,924	\$ 2,420,284,875	\$ 2,585,284,875	\$ 2,585,284,875	\$ 2,853,542,078
Total Revenue and Transfers	\$ 3,208,286,250	\$ 3,411,133,335	\$ 3,568,146,475	\$ 3,716,943,005	\$ 3,730,685,354	\$ 4,014,035,464
Total Funds Available	\$ 3,444,474,781	\$ 3,706,239,875	\$ 3,904,571,160	\$ 3,745,049,222	\$ 4,115,725,697	\$ 4,042,141,681

¹ Does not add due to rounding.

² As presented to the School Board at the FY 2025 Midyear Budget Review on December 19, 2024.

School Operating Fund Statement

School Operating Fund Statement ¹						
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2025	FY 2026
	Actual	Actual	Actual	Approved	Revised ²	Proposed
EXPENDITURES:	\$ 3,104,411,191	\$ 3,316,487,028	\$ 3,467,984,919	\$ 3,704,986,441	\$ 4,030,055,730	\$ 3,989,148,031
School Board Flexibility Reserve	-	-	-	-	8,000,000	-
Total Expenditures	\$ 3,104,411,191	\$ 3,316,487,028	\$ 3,467,984,919	\$ 3,704,986,441	\$ 4,038,055,730	\$ 3,989,148,031
TRANSFERS OUT:						
Construction Fund	\$ 16,004,197	\$ 26,085,422	\$ 19,598,097	\$ 12,547,127	\$ 22,048,097	\$ 16,098,097
Grants and Self-Supporting Fund	22,608,552	20,853,213	26,991,848	22,853,213	22,853,213	32,153,213
Food and Nutrition Services Fund	1,800,000	1,800,000	-	-	-	-
Adult and Community Education Fund	1,535,709	1,392,762	1,754,081	1,396,250	1,396,250	1,396,250
Consolidated Debt Service Fund ³	3,008,593	3,196,764	3,201,871	3,266,190	3,266,190	3,346,090
Total Transfers Out	\$ 44,957,051	\$ 53,328,160	\$ 51,545,897	\$ 40,062,780	\$ 49,563,750	\$ 52,993,650
Total Disbursements	\$ 3,149,368,241	\$ 3,369,815,189	\$ 3,519,530,816	\$ 3,745,049,221	\$ 4,087,619,480	\$ 4,042,141,681
LESS:						
Reserves:						
School Board Flexibility Reserve	\$ 8,000,000	\$ 8,000,000	\$ 8,000,000	\$ -	\$ -	\$ -
Fuel Contingency	2,000,000	2,000,000	2,000,000	-	-	-
Set-Aside for Future Year Beginning Balance	21,874,771	25,000,000	28,106,217	-	28,106,217	-
Total Reserves	\$ 31,874,771	\$ 35,000,000	\$ 38,106,217	\$ -	\$ 28,106,217	\$ -
Commitments and Carryover:						
Budgeted Beginning Balance	\$ 26,536,181	\$ 33,078,451	\$ 30,366,614	\$ -	\$ -	\$ -
Outstanding Encumbered Obligations	57,155,128	53,337,692	88,538,493	-	-	-
Schools/Projects Carryover	86,387,519	83,098,513	137,643,905	-	-	-
Department Critical Needs Carryover	24,089,039	29,425,030	26,233,991	-	-	-
Total Commitments and Carryover	\$ 194,167,866	\$ 198,939,686	\$ 282,783,003	\$ -	\$ -	\$ -
TOTAL FUNDS AVAILABLE, June 30	\$ 69,063,902	\$ 102,485,000	\$ 64,151,124	\$ -	\$ -	\$ -
Administrative Adjustments:						
Recommended Expenditure Adjustments						
Special Education Extended Day	\$ -	\$ -	\$ 24,235,049	\$ -	\$ -	\$ -
ERFC Drop	-	-	1,300,000	-	-	-
One-Time Boys Volleyball and Girls Wrestling	-	-	785,225	-	-	-
MDT Bus Upgrades	-	-	3,500,000	-	-	-
Transfer to Construction – Security Vestibules	-	-	2,000,000	-	-	-
Elementary School Early Release Mondays	-	-	713,098	-	-	-
Transfer to Construction Fund – Title IX Field Upgrades	-	-	450,000	-	-	-
Middle School Late Buses	-	-	450,220	-	-	-
Woodson High School Renaming	-	-	234,220	-	-	-
Achievement Gap Closing Strategies	-	12,396,003	2,976,416	-	-	-
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	4,500,000	-	-	-
Strategic Reserve	3,000,000	-	-	-	-	-
Young Scholars Extracurricular Enrichment	500,000	-	-	-	-	-
Transfer to ACE Fund	388,512	357,831	-	-	-	-
Major Maintenance	7,050,970	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	19,994,151	21,473,000	15,955,925	-	-	-
Turf Fields	750,000	2,000,000	-	-	-	-
Title IX Softball Fields	1,493,325	-	-	-	-	-
Employee Bonus	15,787,153	-	-	-	-	-
Food Service Equipment Transfer	1,800,000	-	-	-	-	-
Total Administrative Adjustments	\$ 69,063,902	\$ 102,485,000	\$ 64,151,123	\$ -	\$ -	\$ -
AVAILABLE ENDING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

¹ Does not add due to rounding.

² As presented to the School Board at the FY 2025 Midyear Budget Review on December 19, 2024.

³ 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

The FY 2026 School Operating Fund revenue budget totals \$4.0 billion, an increase of \$297.1 million, or 7.9 percent, over the FY 2025 Approved Budget.

Revenue Overview

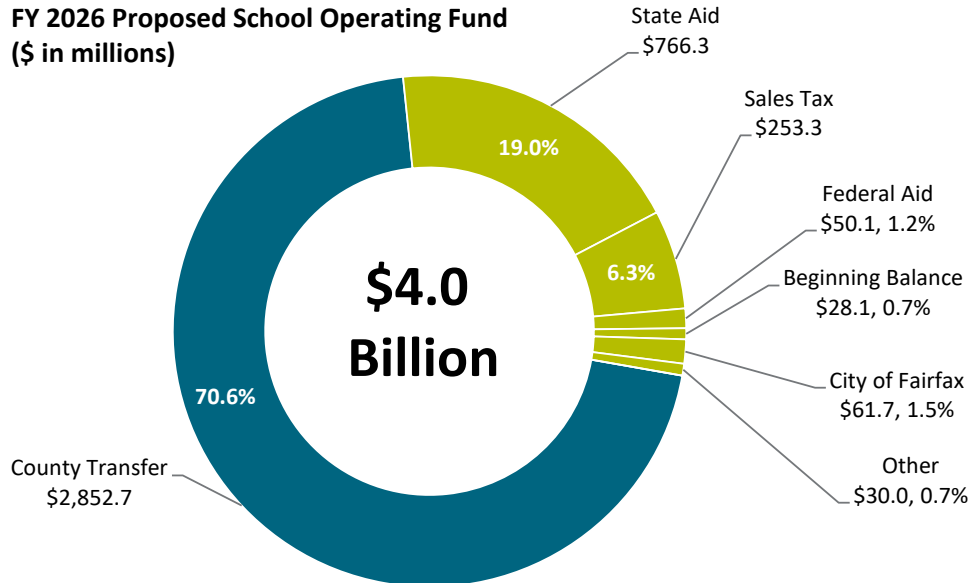
The FY 2026 projected revenue for the School Operating Fund totals \$4.0 billion. This represents a net increase of \$297.1 million, or 7.9 percent, over the FY 2025 Approved Budget and a net decrease of \$73.6 million, or 1.8 percent, from the FY 2025 Revised Budget. As compared to the FY 2025 Approved Budget, the increase is due to additional state funding of \$23.2 million based on the Governor's Proposed 2024-2026 Budget Amendments released on December 18, 2024; FCPS' request for a \$268.3 million, or 10.4 percent, increase in the Fairfax County General Fund transfer; a projected increase of \$6.1 million for tuition revenue from the City of Fairfax; and a projected increase of \$0.6 million in out-of-county tuition offset by a net decrease of \$1.0 million in federal funding for the Individuals with Disabilities Act (IDEA) and Carl D. Perkins grants.

As compared to the FY 2025 Revised Budget, the FY 2026 Proposed Budget reflects a decrease of \$73.6 million, or 1.8 percent, due to adjustments included in the FY 2024 Final Budget Review approved by the School Board on August 29, 2024, and the FY 2025 Midyear Budget Review approved by the School Board on December 19, 2024. The FY 2025 Revised Budget contains funding set aside for the FY 2026 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 2025 Revised Budget also includes funding for the School Board flexibility reserve and the fuel contingency reserve.

The following chart shows FCPS' sources of revenue for the FY 2026 Proposed Budget.

Where it Comes From – Revenue

FY 2026 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 70.6 percent of FCPS' operating revenue for FY 2026. Local revenue, combined with funding from the state, accounts for 95.8 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

School Operating Fund Revenue

index (LCI). More information on LCI is available in the Virginia Standards of Quality Accounts section. Because Fairfax County's LCI is higher than many other Virginia jurisdictions, the state provides only 25.2 percent (state aid and sales tax) of FCPS' funding. This is significantly less than the 45.0 percent that the state provides on average to other Virginia school divisions.

Federal revenue accounts for 1.2 percent of operating revenue, and the majority of this funding is provided for special education. FCPS receives funding from other sources, such as tuition, fees, and miscellaneous revenue, which accounts for approximately 2.3 percent of operating revenue.

The FY 2026 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.

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

Revenue Budget Comparison*								
(\$ in millions)								
Category	FY 2025		FY 2026	Change		Change		
	Approved	Revised	Proposed	Approved to Proposed	Revised to Proposed	Amount	Percent	
Beginning Balance								
Budgeted Beginning Balance	\$ 28.1	\$ 30.4	\$ 28.1	\$ -	0.0%	\$ (2.3)	-7.4%	
Commitments and Carryforward	-	252.4	-	-	0.0%	(252.4)	-100.0%	
Identified Needs	-	64.2	-	-	0.0%	(64.2)	-100.0%	
Reserves	-	38.1	-	-	0.0%	(38.1)	-100.0%	
Subtotal Beginning Balance	\$ 28.1	\$ 385.0	\$ 28.1	\$ -	0.0%	\$ (356.9)	-92.7%	
County General Fund								
SOF Transfer	\$ 2,584.4	\$ 2,584.4	\$ 2,852.7	\$ 268.3	10.4%	\$ 268.3	10.4%	
Revenue								
State Aid	\$ 754.8	\$ 754.8	\$ 766.3	\$ 11.5	1.5%	\$ 11.5	1.5%	
Sales Tax	241.7	241.7	253.3	11.7	4.8%	11.7	4.8%	
Federal Aid	51.1	63.3	50.1	(1.0)	-2.0%	(13.2)	-20.9%	
City of Fairfax	55.6	55.6	61.7	6.1	11.0%	6.1	11.0%	
Other	29.4	31.0	30.0	0.6	1.9%	(1.0)	-3.2%	
Subtotal Revenue	\$ 1,132.5	\$ 1,146.3	\$ 1,161.4	\$ 28.8	2.5%	\$ 15.1	1.3%	
Subtotal Revenue and Transfers	\$ 3,716.9	\$ 3,730.7	\$ 4,014.0	\$ 297.1	8.0%	\$ 283.4	7.6%	
Total School Operating Fund	\$ 3,745.0	\$ 4,115.7	\$ 4,042.1	\$ 297.1	7.9%	\$ (73.6)	-1.8%	

*Does not add due to rounding

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 2026 from funding set-aside at the FY 2024 Final Budget Review. The FY 2026 beginning balance is unchanged from the FY 2025 Approved Budget and reflects a decrease of \$2.3 million, or 7.4 percent, from the FY 2025 Revised Budget. The FY 2026 beginning balance provides 0.7 percent of FCPS' operating budget.

County General Fund

\$2.9 billion

FCPS receives the majority of its funding from local funds in the form of a transfer from the Fairfax County government. The FY 2026 Proposed Budget includes a county transfer request of \$2.9 billion, which is an increase of \$268.3 million, or 10.4 percent, over the FY 2025 county transfer. The proposed transfer from the county represents 70.6 percent of FCPS' projected operating revenue for FY 2026. FCPS does not have taxing authority and must rely on the county Board of Supervisors for funding.

FCPS Percentage of County General Fund Disbursements*

- FY 2025 Revised 49.4%
- FY 2025 Adopted 51.5%
- FY 2024 Actual 49.9%
- FY 2023 Actual 49.7%
- FY 2022 Actual 50.9%
- FY 2021 Actual 51.6%

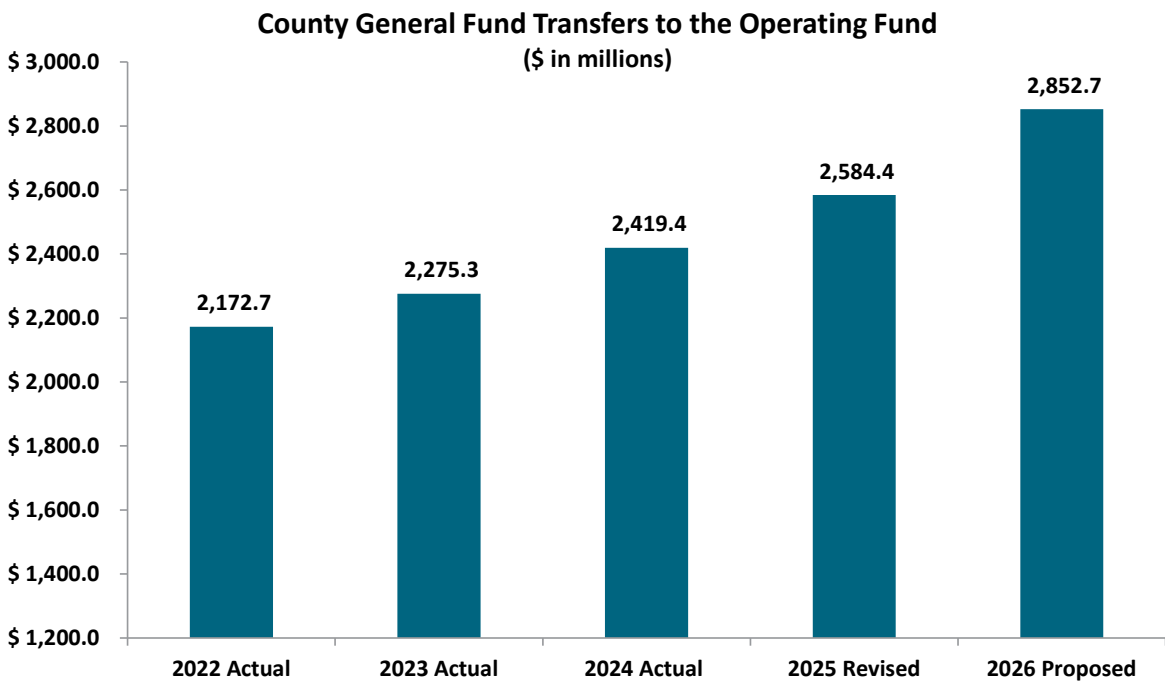
* Includes Operating Transfer, Construction Transfer, and School Debt.

School Operating Fund Revenue

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

The Fairfax County General Fund transfers to FCPS' School Operating Fund and School Construction Fund, combined with county funding for school debt service, represent 51.5 percent of General Fund disbursements in the Fairfax County FY 2025 Adopted Budget. When compared to other Virginia jurisdictions, FCPS must fund a significantly larger portion of its budget with county funds due to a higher LCI. For more information regarding the LCI see the Standards of Quality Accounts section.

The primary source of revenue for Fairfax County government is real estate and personal property tax dollars. The county forecasted revenue growth of 1.8 percent for FY 2026. However, this increase does not cover the needs of FCPS. The following chart shows Fairfax County General Fund transfers to FCPS since FY 2022.



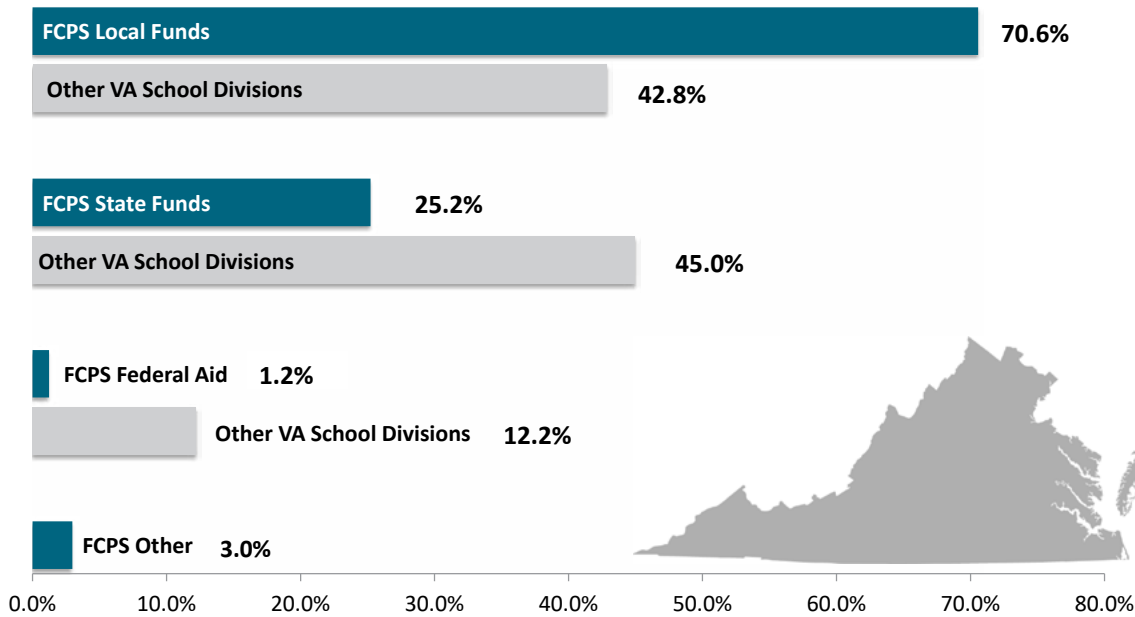
Real Estate Tax Rate	
Fiscal Year	Tax Rate per \$100
FY 2025	\$1.125
FY 2024	\$1.095
FY 2023	\$1.110
FY 2022	\$1.140
FY 2021	\$1.150
FY 2020	\$1.150
FY 2019	\$1.150
FY 2018	\$1.130
FY 2017	\$1.130
FY 2016	\$1.090

Source: FY 2025 Fairfax County Adopted Budget Plan

As depicted in the following chart, FCPS' state funding of 25.2 percent is significantly less than the 45.0 percent received on average by other Virginia school divisions. At 70.6 percent, FCPS' projected revenue from the county is much higher than what other school divisions receive on average from local sources.

School Operating Fund Revenue

Comparison to Other VA School Divisions^{1,2}



¹Other VA school divisions reflect FY 2022-2023 State Annual Report data.

²Does not add due to rounding.

State Aid

\$766.3 million

FCPS receives 19.0 percent of funding through state aid. Based on the Governor's Proposed Budget Amendments, the FY 2026 Proposed Budget includes projected state aid totaling \$766.3 million, which is an increase of \$11.5 million, or 1.5 percent, over the FY 2025 Approved and Revised Budgets. The increase is mainly due to technical updates to direct aid programs, increase in English language learner funding based on updated student proficiency data, and the state's share of a 3.0 percent compensation supplement for SOQ funded instructional and support personnel effective July 1, 2025 offset by a decrease in Early Reading Intervention and decreased funding resulting from the lower projected average daily membership included in the governor's amendments to the state budget. Additionally, the Governor's Proposed Amendments includes a policy change that would remove the LCI cap for the Virginia Preschool Initiative. This program is managed in the Grants and Self-Supporting Fund and would result in loss of \$5.2 million in state funding.

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

Standards of Quality (SOQ) Accounts

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

State Aid (\$ in millions)	
• SOQ/Equalized	\$637.2
• Incentive	79.9
• Lottery Funded	47.9
• Categorical	0.5
• Other	0.8
Total	\$766.3

SOQ/ Equalized Accounts* (\$ in millions)	
• Basic Aid	\$415.3
• Textbooks	9.4
• Vocational	3.2
• Gifted Education	4.0
• Special Education	68.1
• English Language Learner	38.1
• At-Risk	22.7
• VRS Retirement	51.0
• Social Security	23.8
• State Group Life	1.5
Total	\$637.2

*Does not add due to rounding.

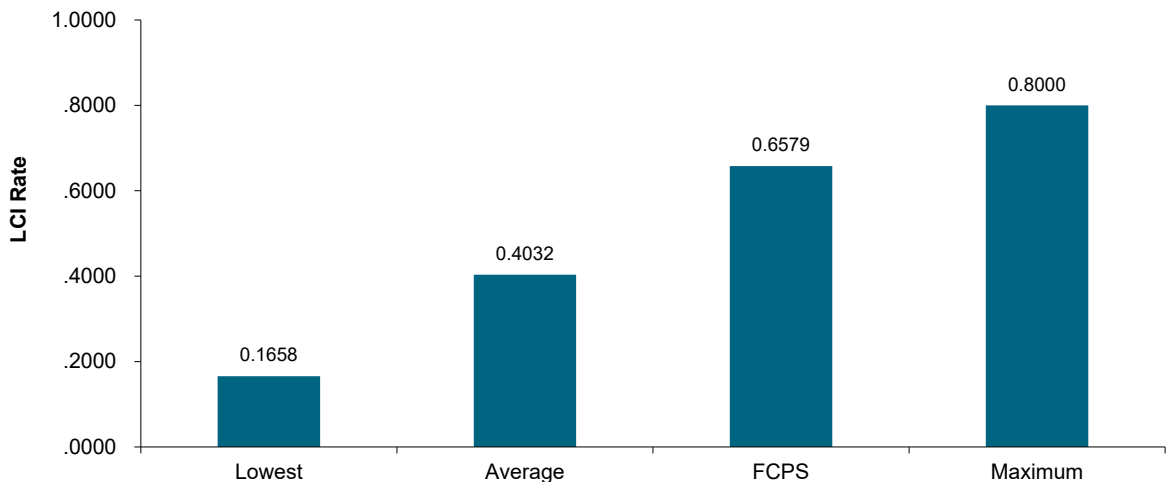
School Operating Fund Revenue

Projected SOQ funding for FY 2026 totals \$637.2 million, a decrease of \$1.4 million, or 0.2 percent, from the FY 2025 Approved and Revised Budgets. Basic Aid, the primary component of SOQ funding, establishes standards for personnel; instructional materials; program and the systemwide planning and management; as well as performance objectives for the Virginia Board of Education and local school divisions. Basic Aid for FY 2026 is estimated to be \$415.3 million. In addition to Basic Aid, remaining SOQ funding is estimated to be \$221.8 million for special education; vocational education; gifted education; at-risk; textbooks; Virginia Retirement System (VRS) retirement; social security; English language learner, and group life. Like Basic Aid, each SOQ account with the exception of English language learner is funded by an individual per-pupil rate and equalized by the LCI.

The General Assembly apportions the cost of funding the SOQ between state and local governments. Since FY 1993, the state has implemented a policy of paying 55 percent of the shared SOQ cost, adjusted for each locality by an equalization formula. Equalization is accomplished by the use of the LCI, which mathematically combines three separate measures of local fiscal capacity into a single index and weighs a locality's ability to pay relative to other localities in the state. Counties and cities with a lower LCI receive more state funding, while those with a higher LCI receive less. The LCI is based on true values of real estate and public service corporations (weighted 50 percent), adjusted gross income (weighted 40 percent), and taxable retail sales (weighted 10 percent) divided by average daily membership (ADM) and population. The LCI is calculated every two years for the state biennial budget and was calculated in the fall of 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 \$3,531 per pupil in state aid for FY 2023, while the state average per-pupil allocation was \$5,473.

The following chart illustrates FCPS' LCI compared to the lowest, average, and maximum LCIs in Virginia for the 2024-2026 Biennial Budget.

Virginia 2024-2026 Composite Index of Local Ability-To-Pay



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

School Operating Fund Revenue

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

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.

Incentive Accounts

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

For FY 2026, state funding from incentive accounts totals \$79.9 million, an increase of \$17.9 million, or 28.9 percent, over the FY 2025 Approved and Revised Budgets. The FY 2026 Proposed Budget includes \$35.6 million for the state's share of a 3.0 percent compensation supplement for SOQ-funded instructional and support positions effective July 1, 2025 and the continuation of hold harmless funding for the elimination of the 1.5 percent grocery sales tax which was effective January 1, 2023.

In addition, incentive funding provides \$5.9 million for the academic year governor's school Thomas Jefferson High School for Science and Technology, \$38.1 million in hold harmless funding for the elimination of the grocery sales tax, and \$0.4 million for an early reading initiative. The following chart illustrates the state's use of one-time funding allocations to school divisions since FY 2014.

Incentive Accounts* (\$ in millions)	
• Compensation Supplement	\$35.6
• Grocery Sales Tax Hold Harmless	38.1
• Governor's School	5.9
• Early Reading Initiative	0.4
Total	\$79.9

*Does not add due to rounding.

School Operating Fund Revenue

Limited Term Incentive Funding ¹ (\$ in millions)		
Fiscal Year	Amount	Purpose
2014	\$ 10.3	Assistance for retirement, inflation, preschool, and compensation
2016	4.6	State's share of one-time incentive funding towards FCPS providing a minimum average of 1.5 percent salary increase for FCPS employees for FY 2016
2017 ²	0.0	State's share of one-time incentive funding towards FCPS providing a minimum average of 2.0 percent salary increase for FCPS employees effective on December 1, 2016
2018	2.8	State's share of one-time incentive funding towards FCPS providing a minimum average of 2.0 percent salary increase for FCPS employees
2020	18.7	State's share of incentive funding towards FCPS providing a 5.0 percent salary increase, with 3.0 percent effective July 1, 2019, and 2.0 percent effective September 1, 2019, for funded SOQ instructional and support positions
2021	20.3	COVID-19 local relief payments
2022	7.8	No Loss Funding ³
	9.1	State's share of incentive funding towards FCPS providing a 2.0 percent salary increase during the 2020-2022 biennium for funded SOQ instructional and support positions ⁴
2023 ⁵	22.4	State's share of incentive funding towards FCPS providing a minimum average of 5.0 percent salary increase for FCPS employees effective August 1, 2022
	15.6	Rebenchmarking Hold Harmless
	14.8	Sales Tax Hold Harmless
2024	51.2	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 ⁶
	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	17.5	State's share of a 3.0 percent compensation supplement for funded SOQ instructional and support positions effective July 1, 2024
	38.5	Sales Tax Hold Harmless
2026	35.6	State's share of a 3.0 percent compensation supplement for funded SOQ instructional and support positions effective July 1, 2025 ⁷
	38.1	Sales Tax Hold Harmless
TOTAL	\$ 364.9	

¹Does not add due to rounding.

²Original funding of \$4.4 million was eliminated due to a state budget shortfall.

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

⁴Funding 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.

⁵The 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.

⁶Payment 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.

⁷Payment includes the state's share of a 3.0 percent compensation supplement in both the first and second year of the biennium, the funding for the second year alone is \$18.2 million.

Lottery-Funded Accounts (\$ in millions)

• K-3 Class Size	\$7.4
• Early Reading Intervention	1.4
• At-Risk	8.2
• Foster Care	0.5
• SOL Algebra	1.2
• Career and Technical	0.7
• Special Education-Regional Tuition	4.6
• Supplemental Lottery PPA	23.9
Total	\$47.9

Lottery-Funded Accounts

As the state began facing funding constraints, the General Assembly created the Lottery-Funded Programs category, which designated certain programs to be funded with lottery proceeds, rather than with general funds. Today, basic education programs previously supported by the state's General Fund are funded with lottery proceeds and the State continually shifts allocations between categories. In FY 2026, FCPS is projected to receive lottery-funded programs totaling \$47.9 million, which is a decrease of \$5.0 million, or 9.5 percent, from the FY 2025 Approved and Revised Budgets. The decrease from the approved and revised budgets is due primarily to a decrease of \$2.9 million in Early Reading Intervention funds and \$2.3 million in Supplemental Lottery per pupil allocation (PPA). 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 2026, which is a decrease of \$4,264 from the FY 2025 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 2026 Proposed Budget includes \$0.8 million in funding for these accounts which remains unchanged from the FY 2025 Approved and Revised Budgets.

State Funding Policies

Public education is a shared responsibility between the state and its localities, and the Virginia General Assembly (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 the cost of bus fuel). In each odd-numbered year, the state rebenchmarks the cost of Direct Aid to Public Education, updating various data elements for input to funding formulas for the next biennium. However, there is a time lag between the data elements being used in funding formulas and current market rates. Rebenchmarking calculations for the 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.

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. A JLARC study of Virginia's K-12 funding formula was done in July 2023 and had multiple findings which validate concerns the district 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 inadequate funding for salaries and related compensation costs. 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.

Categorical Accounts (\$ in millions)

• Homebound	\$0.5
Total	\$0.5

Other State Aid* (\$ in millions)

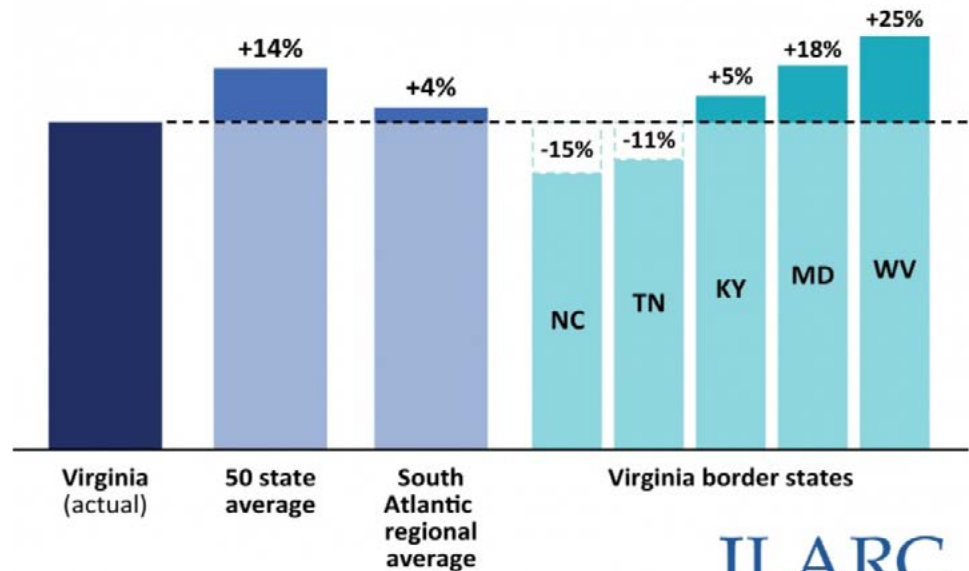
• NBCT	\$0.6
• Career and Technical Education (CTE)	0.1
Total	\$0.8

*Does not add due to rounding.

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

School Operating Fund Revenue

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



SOURCE: JLARC analysis of NCES data, adjusted for cost of labor.



Since the release of the July 2023 JLARC study, the Joint Subcommittee to Study Elementary and Secondary Education Funding has convened meetings on September 6, October 31, and December 9, 2024, to discuss potential reforms. Initial recommendations have emphasized prioritizing near-term recommendations based on JLARC’s findings, with a focus on several key areas. These include the elimination or incremental raising of the support cap and exploring enhanced support for special education focused on the proposed percentage add-on to special education based on student level of need. Additionally, the subcommittee has highlighted the importance of addressing data and infrastructure needs to provide better cost data for the recommendations. As of now, however, no concrete legislative reforms have been adopted.

In 2008, the 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		
Funded Programs	FY 2008	FY 2026
Basic Aid	SOQ	SOQ
English Language Learner	SOQ	SOQ
Gifted Education	SOQ	SOQ
Group Life	SOQ	SOQ
Prevention, Intervention, Remediation	SOQ	Eliminated
Social Security	SOQ	SOQ
Special Education	SOQ	SOQ
State Retirement	SOQ	SOQ
Textbooks	SOQ	SOQ
Vocational Education	SOQ	SOQ
Lottery for Construction and Operations	School Facilities	Eliminated
Academic Year Governor's School	Incentive	Incentive
At-Risk	Incentive	SOQ & Lottery
Compensation Supplement	Incentive	Incentive
Early Reading Intervention	Incentive	Lottery
K-3 Primary Class Size Reduction	Incentive	Lottery
SOL Algebra Readiness	Incentive	Lottery
Special Education Regional Tuition	Incentive	Lottery
Career and Technical Education	Categorical	Lottery
Foster Care	Categorical	Lottery
GED Program	Categorical	Not Applicable
Homebound	Categorical	Categorical
Early Reading Specialists Initiative	Not Applicable	Incentive
Infrastructure and Operations Per Pupil Fund	Not Applicable	Lottery
Math/Reading Instructional Specialists	Not Applicable	Incentive
Rebenchmarking Hold Harmless	Not Applicable	Eliminated
Sales Tax Hold Harmless	Not Applicable	Incentive

Sales Tax

\$253.3 million

The FY 2026 Proposed Budget includes projected sales tax revenue of \$253.3 million which is an increase of \$11.7 million, or 4.8 percent, over the FY 2025 Approved and Revised Budgets due to the state's most recent estimate of sales tax revenue dedicated to public education. In Northern Virginia, the total state and local sales tax rate is 6.0 percent, of which one percent of the sales and use tax levied is returned directly to local governments for general fund use. One and one-quarter percent is dedicated to K-12 education. Of the amount collected for K-12 education, one and one-eighth percent is returned to school districts as sales tax revenue and the remaining one-eighth percent is used for the state share of SOQ funding.

The state distributes sales tax revenue monthly to school divisions from retail sales receipts two months in arrears based on each locality's number of school-age children. In FY 2014, the state began using annual school-age (5 to 19 years old) population estimates prepared by the Weldon Cooper Center for Public Service at the University of

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

School Operating Fund Revenue

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 2026 estimated sales tax revenue distribution is based on the latest estimates of school-age population as of July 1, 2023, in which FCPS accounts for 13.91 percent of the statewide school-age population.

Federal Aid

\$50.1 million

The FY 2026 Proposed Budget includes a federal aid projection totaling \$50.1 million, which reflects a decrease of \$1.0 million, or 2.0 percent, from the FY 2025 Approved Budget and a decrease of \$13.2 million, or 20.9 percent, from the FY 2025 Revised Budget. The decrease from the FY 2025 Approved Budget is due to adjustments for the Carl D. Perkins and IDEA grant awards. The FY 2025 Revised Budget includes adjustments made at the FY 2024 Final Budget Review for unspent multiyear federal grant awards. 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.

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

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 611 funding is the majority of FCPS' federal aid. The FY 2026 Proposed Budget includes projected federal IDEA funding of \$40.5 million for FY 2026 which reflects a decrease of \$0.4 million, or 1.1 percent, from the FY 2025 Approved Budget and a decrease of \$13.0 million, or 24.3 percent, from the FY 2025 Revised Budget. The FY 2025 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 2026, IDEA funding only represents approximately 8.8 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 2026, which is a decrease of \$252 from the FY 2025 Approved Budget and a decrease of \$0.2 million, or 17.2 percent, from the FY 2025 Revised Budget. The FY 2025 Revised Budget includes unspent funds from the prior year that are carried over.

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

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

School Operating Fund Revenue

Belvoir, and a minimal amount for students whose parents either live or work on federal property. Impact Aid is budgeted at \$3.3 million for FY 2026, which is unchanged from the FY 2025 Approved and Revised Budgets. Impact Aid budgeted revenue represents only 15.8 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 2026 is \$2.0 million, which is unchanged from the FY 2025 Approved and Revised Budgets.

Miscellaneous

Miscellaneous federal revenue of \$2.6 million reflects a decrease of \$0.6 million or 18.4 percent, from the FY 2025 Approved Budget and a decrease of \$43,804 or 1.7 percent from the FY 2025 Revised Budget. This revenue includes \$2.0 million for the Carl D. Perkins grant, \$37,630 for special education hearing appeals, and \$0.5 million for the Junior Reserve Officer Training Corps (JROTC) program.

Federal Entitlement Funding in Other Funds

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 \$47.5 million in Title I, Title II, Title III, and Title IV funding for FY 2026. This estimate is based on FY 2025 awards. Actual awards will not be known until the first quarter of the upcoming fiscal year.

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

City of Fairfax Tuition

\$61.7 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 \$61.7 million in tuition revenue from the City of Fairfax to provide educational services for city students in FY 2026. This is an increase of \$6.1 million, or 11.0 percent, over the FY 2025 Approved and Revised Budgets. The increase is primarily due to increases in FCPS' operational costs and the proportion of city students to total enrollment. The City of Fairfax's projected average daily membership (ADM) for FY 2026 is 2,931.

Tuition, Fees, and Other Revenue

\$30.0 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 \$30.0 million for FY 2026 which is an increase of \$0.6 million, or 1.9 percent, over the FY 2025 Approved and a decrease of \$1.0 million, or 3.2 percent, from the FY 2025 Revised Budget. The increase over the approved budget is due primarily to revenue increase related to TJHSST tuition for out of county students.

Tuition, Fees, and Other (\$ in millions)	
• Tuition and Fees	\$16.1
• Miscellaneous Revenue	9.3
• Use of Money and Property	3.7
• County Cable Communications	0.9
Total	\$30.0

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

School Operating Fund Expenditures

Funding instruction is FCPS' highest priority.

Expenditure Overview

The FY 2026 Proposed Budget expenditures in the School Operating Fund total \$4.0 billion, which represent an increase of \$297.1 million, or 7.9 percent, over the FY 2025 Approved Budget and a decrease of \$45.5 million, or 1.1 percent, from the FY 2025 Revised Budget. The FY 2025 Revised Budget includes adjustments made at the FY 2024 Final Budget Review, approved by the School Board on August 29, 2024, and at the FY 2025 Midyear Budget Review, approved by the School Board on December 19, 2024.

Expenditure Budget by Program

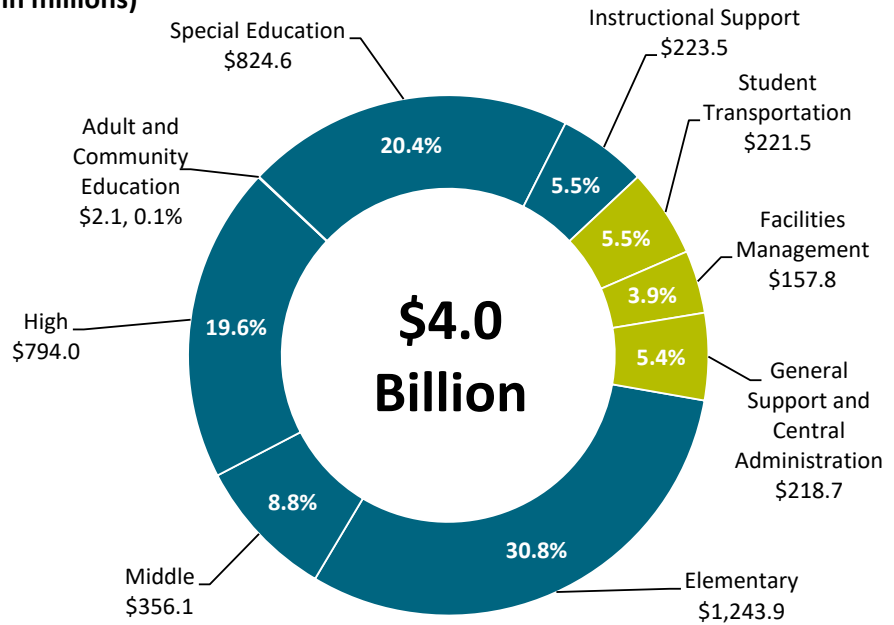
Funding instruction is FCPS' highest priority. The importance FCPS places on instructional programs is illustrated by the fact that 85.2 percent of the budget is allocated to instructional programs.

Instruction includes elementary, middle, high, special education, adult, and instructional support program costs. For example, FY 2026 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 Multilingual Learners (ML).

Where it Goes - Expenditures by Program

FY 2026 Proposed School Operating Fund*

(\$ in millions)



*Does not add due to rounding.

School Operating Fund Expenditures

Expenditures by Category

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

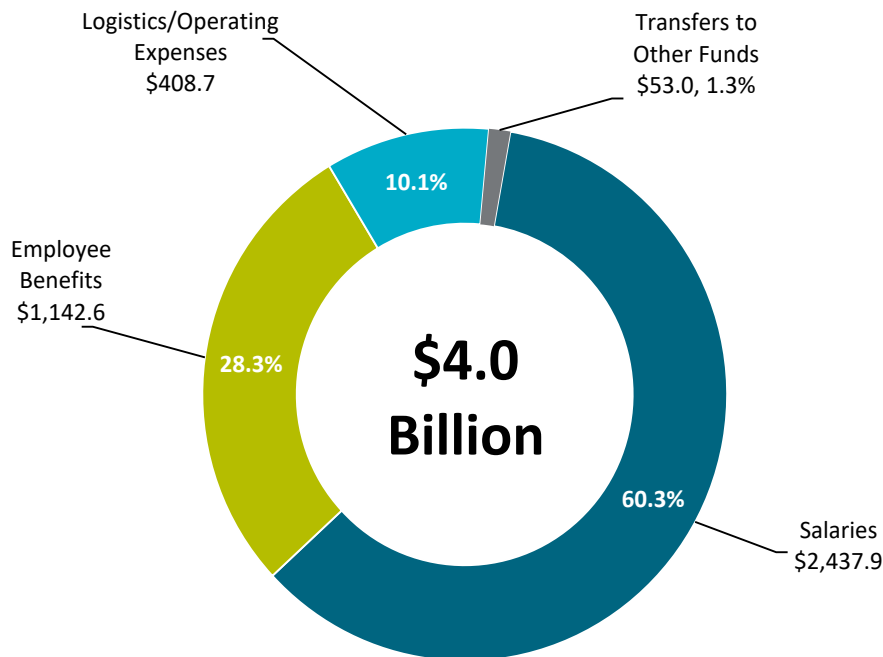
Compensation is comprised of salaries and employee benefits. Education is a labor-intensive enterprise, illustrated by the fact that 88.6 percent of the budget is allocated to employee compensation. The FY 2026 Proposed Budget funds a total of 26,029.3 positions in the School Operating Fund. Of these positions, 92.7 percent are school-based, and 62.1 percent are school-based teacher scale positions. The following chart shows the composition of expenditures by category.

The FY 2026 Proposed Budget funds a total of 26,029.3 positions in the School Operating Fund.

Where it Goes - Expenditures by Category

FY 2026 Proposed School Operating Fund

(\$ in millions)



School Operating Fund Expenditures

Expenditures by Category

The chart below illustrates total expenditures by category.

Expenditure Budget Comparison*								
(\$ in millions)								
	FY 2025 Approved	FY 2025 Revised	FY 2026 Proposed	Change Approved to Proposed		Change Revised to Proposed		
				Amount	Percent	Amount	Percent	
Salaries								
Regular Salaries	\$ 2,085.7	\$ 2,131.4	\$ 2,220.6	\$ 134.9	6.5%	\$ 89.2	4.2%	
Hourly Salaries-Contracted	98.3	97.9	107.2	8.9	9.1%	9.3	9.5%	
Hourly Salaries-Noncontracted	73.9	86.7	83.3	9.4	12.7%	(3.4)	-3.9%	
Salary Supplements	28.1	39.1	33.2	5.1	18.2%	(5.9)	-15.1%	
Reimbursable Salaries	(6.4)	(6.2)	(6.4)	(0.0)	0.3%	(0.1)	2.2%	
Subtotal Salaries	\$ 2,279.5	\$ 2,348.8	\$ 2,437.9	\$ 158.3	6.9%	\$ 89.1	3.8%	
Employee Benefits								
Retirement	\$ 530.0	\$ 537.7	\$ 573.4	\$ 43.4	8.2%	\$ 35.7	6.6%	
Social Security	177.4	180.4	189.6	12.3	6.9%	9.2	5.1%	
Life Insurance	18.8	18.8	20.1	1.2	6.5%	1.2	6.5%	
Health Insurance	335.0	335.0	361.8	26.8	8.0%	26.8	8.0%	
Workers' Compensation & Other Benefits	11.3	11.3	15.7	4.4	39.1%	4.4	39.1%	
Employee Benefits Lapse	(16.8)	(16.8)	(18.0)	(1.2)	7.3%	(1.2)	7.3%	
Subtotal Employee Benefits	\$ 1,055.7	\$ 1,066.4	\$ 1,142.6	\$ 86.9	8.2%	\$ 76.2	7.1%	
Subtotal Compensation	\$ 3,335.2	\$ 3,415.2	\$ 3,580.4	\$ 245.2	7.4%	\$ 165.2	4.8%	
Logistics								
Materials and Supplies	\$ 125.7	\$ 224.9	\$ 128.4	\$ 2.7	2.2%	\$ (96.6)	-42.9%	
Utilities	61.6	62.7	61.6	0.0	0.0%	(1.1)	-1.7%	
Other Operating Expenses	5.3	52.7	24.7	19.4	365.5%	(27.9)	-53.0%	
Privatized Services	92.1	168.9	105.6	13.5	14.7%	(63.3)	-37.5%	
County Services	34.8	34.8	35.3	0.5	1.5%	0.5	1.6%	
Capital Outlay	41.0	69.5	40.8	(0.1)	-0.3%	(28.7)	-41.3%	
Other Funds	9.3	9.3	12.2	2.9	31.3%	2.9	31.3%	
Subtotal Logistics	\$ 369.8	\$ 622.9	\$ 408.7	\$ 39.0	10.5%	\$ (214.1)	-34.4%	
Transfers Out	\$ 40.1	\$ 49.6	\$ 53.0	\$ 12.9	32.3%	\$ 3.4	6.9%	
TOTAL	\$ 3,745.0	\$ 4,087.6	\$ 4,042.1	\$ 297.1	7.9%	\$ (45.5)	-1.1%	

*Does not add due to rounding.

Compensation

\$3.6 billion

The majority of the budget, 88.6 percent, is for employee compensation, reflecting the fact that education is a labor-intensive enterprise. This includes salaries for positions, hourly salaries, supplements, and employee benefits. The FY 2026 compensation portion of the budget totals \$3.6 billion, which represents a \$245.2 million, or 7.4 percent, increase over the FY 2025 Approved Budget and a \$165.2 million, or 4.8 percent, increase over the FY 2025 Revised Budget.

The FY 2026 Proposed Budget includes a 7.0 percent compensation adjustment for all employees, contract length increases for H scale transportation workers and food service employees, rate changes for retirement and health, 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 FY 2013.

School Operating Fund Expenditures

Salary History Details		
Fiscal Year	Step Increases	Other Salary Adjustments
FY 2013	No	<ul style="list-style-type: none"> 2.0% scale adjustment to offset a 2.0% pick-up of the employee contribution to VRS, a 1.3% market scale adjustment (MSA), and a 1.0% shift from employee to employer share of ERFC from 4.0% to 3.0%. New step 1 added to the teacher and IA scales.
FY 2014	No	<ul style="list-style-type: none"> 3.0% scale adjustment to offset a 3.0% pick-up of the employee contribution to VRS, a 2.0% MSA effective January 1, 2014. New step 1 added to the teacher and IA scales. 5.35% increase in LT salaries; of that, 2.10% related to having LT members pay for health insurance.
FY 2015	Yes	<ul style="list-style-type: none"> Step delay until November 1 for teachers and IAs; step for unified scale employees delayed 4 months. Bonus of \$500 for teachers on step 4 and \$250 for IAs on step 4 after step 4 was eliminated from both scales.
FY 2016	Yes	<ul style="list-style-type: none"> 0.6% MSA.
FY 2017	Yes	<ul style="list-style-type: none"> 1.0% MSA and a \$40 million investment to enhance the teacher salary scales.
FY 2018	Yes	<ul style="list-style-type: none"> \$26.6 million investment to further enhance the teacher salary scales. Steps eliminated on the bachelor lanes of the teacher scale; teachers whose salaries are above the new maximum salary are grandfathered at current pay rate. Classroom Instructional Support (CIS) Scale created. IAs and PHTAs whose salaries are above the new maximum salaries are grandfathered at current pay rate. One-year step increase for employees grandfathered at FY 2017 salary as a result of new teacher and CIS scales. 1.0% bonus for employees who did not otherwise receive a monetary increase. New transportation attendant and H scale created for hourly contracted employees.
FY 2019	Yes	<ul style="list-style-type: none"> 1.0% MSA for non-teacher scales and a \$53.1 million investment to further enhance the teacher salary scales. New School-Based Administrator (SBA) scale and 3 new schedules to replace the unified scale. Step increase for employees grandfathered as a result of the new teacher and CIS salary scales. 1.0% bonus for grandfathered CIS scale and teacher scale employees who did not receive at least a 1.0% salary increase. Living wage increase to \$14.50.
FY 2020	Yes	<ul style="list-style-type: none"> 1.0% MSA for non-teacher scales and a \$55.2 million final investment to the teacher salary scales. 1.0% MSA for teachers and CIS employees at the maximum step of their respective pay lanes. Extend BA lanes to 23 like other teacher lanes (\$2.0 million investment). First year of a three-year plan to bring IA and PHTA salaries to 50 percent of the BA salaries on the teacher scale. Living wage increase to \$15.50.
FY 2021	No	<ul style="list-style-type: none"> Second year of a three-year plan to bring IA and PHTA salaries to 50 percent of the BA salaries on the teacher scale.
FY 2022	No	<ul style="list-style-type: none"> 2.0% compensation increase for all employees. Bring all elementary principal and assistant principal (AP) pay to middle school pay. Final year of a three-year plan to bring IA and PHTA salaries to 50% of the BA salaries on the teacher scale. Enhancement to the transportation scale that includes a starting hourly rate of \$22.91 for bus drivers and a transportation scale increase of 2.5%. Recurring cost recognized in FY 2023 Approved Budget. Substitute pay rate increase to \$14.79 for non-retiree teacher subs, \$20.91 for retiree teacher subs, \$13.95 for IA and PHTA, and \$12.89 for PHA subs. Recurring cost recognized in FY 2023 Approved Budget. Living wage increase to \$15.81. Bonus of \$1,000 for all contracted employees and \$500 for all hourly employees.
FY 2023	Yes	<ul style="list-style-type: none"> 4.0% MSA. Living wage increase to \$16.44. Salary scale extension to add one additional step to each scale. Family Liaison Pay Plan enhancement with a step 1 starting salary rate of \$20.95 per hour and a midpoint rate of \$28.96 per hour. The enhanced scale brings family liaisons to 100 percent of the market midpoint. Transportation Pay Plan redesign with a new salary scale that establishes a premium rate by setting the midpoint at 105 percent of market. Bonus of \$1,000 for all contracted employees and \$500 or \$250 for temporary hourly employees based on a minimum threshold.
FY 2024	Yes	<ul style="list-style-type: none"> 3.0% MSA. Living wage increase to \$17.27. Salary scale extension to add one additional step to each scale. 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. Additional 2.0% compensation supplement effective January 1, 2024.
FY 2025	No	<ul style="list-style-type: none"> 4.0% MSA. Living wage increase to \$17.96.
FY 2026	No	<ul style="list-style-type: none"> 7.0% MSA. An additional 6 paid holidays for H scale transportation and food service workers. Living wage increase to \$19.22.

Regular Salaries

\$2.2 billion

Position salary accounts total \$2.2 billion for 26,029.3 full-time equivalent, salaried employees, which represents an increase of \$134.9 million, or 6.5 percent, over the FY 2025 Approved Budget. The increase over the approved budget is primarily due to a 7.0 percent compensation adjustment for all employees; positions to address

School Operating Fund Expenditures

Starting Teacher Salaries FY 2025

Division	
Falls Church City	\$58,540
Fairfax	\$58,251
Loudoun	\$58,147
Manassas City	\$58,070
Prince William	\$57,340
Alexandria City	\$57,207
Arlington	\$56,676
Manassas Park City	\$56,410

Step 1 with a Masters Degree FY 2025

Division	
Alexandria City	\$64,988
Manassas City	\$64,919
Arlington	\$64,888
Falls Church City	\$64,812
Fairfax	\$64,076
Loudoun	\$64,033
Prince William	\$63,340
Manassas Park City	\$62,410

Maximum Teacher Salaries FY 2025

Division	
Prince William	\$152,763
Manassas City	\$137,391
Falls Church City	\$137,143
Arlington	\$133,352
Alexandria City	\$131,208
Manassas Park City	\$128,814
Fairfax	\$123,918
Loudoun	\$122,766

Teacher Salary with Benefits Comparison (Salary of \$65,000) FY 2025

Division	
Fairfax	\$106,254
Alexandria City	\$104,091
Loudoun	\$103,236
Falls Church City	\$102,549
Arlington	\$102,538
Manassas City	\$101,769
Prince William	\$100,289
Manassas Park City	\$94,870

Source: FY 2025 WABE Guide

enrollment and student needs; and new positions included for initiatives such as certified athletic trainers, family liaison position conversions, and inclusive PreK expansion offset by adjustments to lapse and base savings.

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

Salary Increase History

Year	Step ¹	MSA	Scale Implementation
FY 2013	none	1.25%	none
FY 2014 ²	none	2.00%	none
FY 2015 ³	2.50%	none	none
FY 2016	2.50%	0.62%	none
FY 2017 ⁴	2.50%	1.00%	none
FY 2018 ⁵	2.50%	none	none
FY 2019 (Teachers)	2.52%	none	3.86%
FY 2019 (CIS, Unified, SBA)	2.93%	1.00%	2.13%
FY 2020 (Teachers)	2.57%	1.00%	2.79%
FY 2020 (CIS)	2.89%	1.00%	2.35%
FY 2020 (Unified, SBA)	2.76%	1.00%	none
FY 2021 (CIS)	none	none	2.32%
FY 2021 (Teachers, Unified, SBA)	none	none	none
FY 2022 (CIS)	none	2.00%	2.24%
FY 2022 (Teachers, Unified, SBA)	none	2.00%	none
FY 2022 (Transportation)	none	2.00%	3.70%
FY 2023 (Teachers, Unified, SBA)	2.68%	4.00%	none
FY 2023 (Transportation)	2.68%	4.00%	2.00%
FY 2023 (Family Liaison)	2.68%	4.00%	22.04%
FY 2024 ⁶	2.22%	5.00%	none
FY 2025	none	4.00%	none
FY 2026 ⁷	none	7.00%	none

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

²Effective January 1, 2014.

³Delayed to November for most employees.

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

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

⁶Not 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.

⁷Not included above is an additional 6 paid holidays for H scale transportation and food service workers.

The FY 2026 Proposed Budget for regular salaries represents an increase of \$89.2 million, or 4.2 percent, over the FY 2025 Revised Budget. The FY 2025 Revised Budget includes one-time funding for staffing reserve positions allocated at the FY 2024 Final Budget Review as well as temporary position reallocations completed in FY 2025 that are not included in the FY 2026 salary base. The FY 2026 budget includes base savings and anticipated savings from employee turnover and vacancy.

According to the FY 2025 Washington Area Boards of Education (WABE) Guide, which compares eight local school districts, FCPS ranks second in terms of starting teacher salaries with a beginning salary of \$58,251. FCPS ranks fifth with a salary of \$64,076 when comparing a teacher on step one with a master's degree. FCPS' maximum teacher salary is \$123,918, 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 first with an annual employer cost of \$106,254 based on a comparison of a teacher with an annual salary of \$65,000.

School Operating Fund Expenditures

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 2026 compensation base savings is \$32.6 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 2026, the total lapse budget is \$73.0 million. Lapse consists of savings from turnover and vacancy.

Turnover: Position turnover represents the savings realized when experienced employees retire or leave the system and are replaced by workers with less experience, who earn a lower salary. For FY 2026, the savings resulting from turnover is budgeted at \$29.2 million.

Vacancy: The FY 2026 budget also reflects \$43.8 million in savings due to position vacancies anticipated throughout the year.

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

Hourly Salaries-Contracted

\$107.2 million

The budget for this category is \$107.2 million, which represents a \$8.9 million, or 9.1 percent, increase over the FY 2025 Approved Budget and a \$9.3 million, or 9.5 percent, increase over the FY 2025 Revised Budget. This increase over the approved and revised budget is due to the 7.0 percent compensation adjustment for all employees, and the cost of moving H-scale transportation employees on the new pay plan to a contract with 12 annual paid holidays: six existing non-working days converted to holidays and six additional holidays. This category includes expenditures for overtime, transportation, and field trips.

Hourly Salaries-Noncontracted

\$83.3 million

The budget for this category is \$83.3 million, which represents a \$9.4 million, or 12.7 percent, increase over the FY 2025 Approved Budget and a decrease of \$3.4 million, or 3.9 percent, from the FY 2025 Revised Budget. The increase over the approved budget is primarily due to the 7.0 percent compensation adjustment for all employees, substitute incentives, planning time initiatives, and online campus, offset by a realignment to support family liaison position conversions. The FY 2025 Revised Budget includes school carryforward of unexpended balances. This category includes expenditures for substitutes and hourly work.

School Operating Fund Expenditures

Salary Supplements

\$33.2 million

The budget for this category is \$33.2 million, which represents a \$5.1 million, or 18.2 percent, increase over the FY 2025 Approved Budget and a \$5.9 million, or 15.1 percent, decrease from the FY 2025 Revised Budget. The increase over the FY 2025 Approved Budget is primarily due to a 7.0 percent compensation adjustment for all employees; expanding performing arts stipends to support various high school and middle school theatre productions, indoor drumline, and indoor color guard; and coaching stipends for esports. The FY 2025 Revised Budget includes grant carryforward of unexpended balances.

Reimbursable Salaries

(\$6.4 million)

The budget for this category reflects a net expenditure credit of \$6.4 million. The FY 2026 Proposed Budget reflects a change of \$19,199, or 0.3 percent, from the FY 2025 Approved Budget and a change of \$0.1 million, or 2.2 percent, from the FY 2025 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 2026 Proposed Budget for employee benefits is \$1.1 billion, including offsetting budgeted benefits lapse of \$18.0 million for projected turnover and vacancy savings. The employee benefits budget represents an increase of \$86.9 million, or 8.2 percent, over the FY 2025 Approved Budget and an increase of \$76.2 million, or 7.1 percent, over the FY 2025 Revised Budget. Employee benefits represent 28.3 percent of the FY 2026 total expenditure budget.

Retirement

\$573.4 million

The FY 2026 Proposed Budget for retirement is \$573.4 million, an increase of \$43.4 million, or 8.2 percent, over the FY 2025 Approved Budget and an increase of \$35.7 million, or 6.6 percent, over the FY 2025 Revised Budget. The increase in costs reflects the net impact of rate changes, compensation adjustments, position changes, and turnover. Employer contribution rates are projected to increase for the Educational Employees' Supplementary Retirement System of Fairfax County (ERFC) and the Fairfax County Employees' Retirement System (FCERS).

- **Virginia Retirement System (VRS)**

The FY 2026 Proposed Budget for VRS is \$322.4 million, an increase of \$21.3 million, or 7.1 percent, over the FY 2025 Approved Budget and an increase of \$19.2 million, or 6.3 percent, over the FY 2025 Revised Budget. The employer contribution rate is unchanged at 15.39 percent. VRS is a salary-sensitive benefit; therefore, expenditure changes reflect the net effect of compensation adjustments, position changes, and turnover for the FY 2026 salary base.

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

The FY 2026 Proposed Budget for VRS RHCC is \$24.9 million, an increase of \$1.5 million, or 6.6 percent, over the FY 2025 Approved Budget and a decrease of \$0.2 million, or 1.0 percent, from the FY 2025 Revised Budget. The employer contribution rate is unchanged at 1.21 percent. VRS RHCC is a salary-sensitive benefit; therefore, expenditure changes reflect the net effect of compensation adjustments, position changes, and turnover for the FY 2026 salary base.

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

The FY 2026 Proposed Budget for FCERS is \$86.3 million, an increase of \$8.5 million, or 11.0 percent, over the FY 2025 Approved Budget and an increase of \$8.5 million, or 10.9 percent, over the FY 2025 Revised Budget. The FCERS employer contribution rate is set by the Fairfax County Board of Supervisors and

Employee Benefits (\$ in millions)	
• Retirement	\$573.4
• Social Security	189.6
• Life Insurance	20.1
• Health Insurance	361.8
• Workers' Compensation and Other	15.7
• EB Lapse	(18.0)
Total	\$1,142.6

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

School Operating Fund Expenditures

funds the retirement system according to the county's funding policy is increasing from 32.58 percent to 33.79 percent for FY 2026. The impact of this increase is offset by a change in the assumption of the share of employees in the plan. 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. Retirement is a salary-sensitive benefit; therefore, expenditure changes reflect the net effect of rate changes, compensation adjustments, position changes, and turnover for the FY 2026 salary base.

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

The FY 2026 Proposed Budget for ERFC is \$139.8 million, an increase of \$12.1 million, or 9.5 percent, over the FY 2025 Approved Budget, and an increase of \$8.3 million, or 6.3 percent, over the FY 2025 Revised Budget. The ERFC employer contribution rate is increasing from 6.48 percent to 6.61 percent for FY 2026. Retirement is a salary-sensitive benefit; therefore, expenditure changes reflect the net effect of rate changes, compensation adjustments, position changes, and turnover for the FY 2026 salary base. ERFC is an FCPS plan created to supplement VRS and provide benefit levels comparable to the county plan (FCERS).

Health Insurance

\$361.8 million

FCPS offers two medical plans: Cigna OAP and Kaiser Permanente HMO.

The FY 2026 Proposed Budget for health insurance is \$361.8 million, an increase of \$26.8 million, or 8.0 percent, over the FY 2025 Approved and Revised Budgets. 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. Medical care premiums will increase in CY 2025, and dental care premiums remain unchanged. The FY 2026 Proposed Budget also includes a \$5.0 million contribution to the OPEB Trust Fund to help ensure that employer contributions to the fund satisfy the actuarially determined contribution. The OPEB contribution is unchanged from FY 2025.

FCPS offers two medical plans to eligible employees and to retirees not yet eligible for Medicare: Cigna Open Access Plan (OAP) and Kaiser Permanente Health Maintenance Organization (HMO). FCPS contributes approximately 86 percent of the medical plan cost for employees enrolled in individual plans and 78 percent for employees enrolled in family plans. FCPS contributes 70 percent of the dental plan cost for employees enrolled in a dental plan. Retirees eligible for Medicare 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 the Aetna Dental Network Organization (DNO) plan or the Aetna Dental Preferred Provider Organization (DPPO) plan.

Social Security

\$189.6 million

The FY 2026 Proposed Budget for Social Security is \$189.6 million, an increase of \$12.3 million, or 6.9 percent, over the FY 2025 Approved Budget and an increase of \$9.2 million, or 5.1 percent, over the FY 2025 Revised Budget. Social Security costs are budgeted for all salary-related expenditures because these costs are incurred for all employees including those that do not participate in FCPS' full employee benefits package. Social Security is a salary-sensitive benefit; therefore, FY 2026 changes are due to the net effect of compensation adjustments, position

School Operating Fund Expenditures

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

changes, and turnover on the salary base. 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 will increase from \$168,600 to \$176,100 effective January 1, 2025. There is no wage limit for the Medicare tax.

Life Insurance

\$20.1 million

The FY 2026 Proposed Budget for basic life insurance is \$20.1 million, an increase of \$1.2 million, or 6.5 percent, over the FY 2025 Approved and Revised Budgets. The VRS state life insurance contribution rate, which is set by the Virginia General Assembly, is unchanged at 1.18 percent for FY 2026. Of that rate, the employer portion is 0.47 percent, and the employee portion is 0.71 percent. Since FCPS pays 55.0 percent of the employees' contribution, the total rate is 0.86 percent. County basic life insurance premium rates are unchanged. Under the county's life insurance plan, active employees and retirees are priced separately. For active employees, the rate is \$0.173 per \$1,000 of coverage and for retirees, the rate is \$1.420 per \$1,000 of coverage. Life insurance is a salary-sensitive benefit; therefore, expenditure changes reflect the net effect of compensation adjustments, position changes, and turnover on the salary base.

Workers' Compensation and Other Benefits

\$15.7 million

The FY 2026 Proposed Budget for workers' compensation, unemployment compensation, and long-term disability totals \$15.7 million, an increase of \$4.4 million, or 39.1 percent, over the FY 2025 Approved and Revised Budgets. The \$4.4 million increase is due to projected expenditure increases in the workers' compensation program due to higher claim rates, medical expenses, and employee salaries. The workers' compensation program is a state required benefit for employees who have sustained an injury on the job or an occupational illness. The unemployment compensation budget of \$0.5 million and the long-term disability budget of \$11,524 are unchanged from the FY 2025 Approved and Revised Budgets.

Employee Benefits Lapse

(\$18.0 million)

The FY 2026 Proposed Budget for employee benefits lapse reflects an expenditure savings of \$18.0 million, a change of \$1.2 million, or 7.3 percent, from the FY 2025 Approved and Revised Budgets. The lapse reflects projected savings from employee turnover and vacancies.

School Operating Fund Expenditures

Employee Benefits Summary				
	FY 2025 Employer Contribution	FY 2025 Employee Contribution	FY 2026 Employer Contribution	FY 2026 Employee Contribution
Retirement Plans				
Educational Employees' Supplementary Retirement System of Fairfax County (ERFC)	6.48%	3.00%	6.61%	3.00%
Virginia Retirement System (VRS) ¹	15.39%	5.00%	15.39%	5.00%
VRS Retiree Medical	1.21%	0.00%	1.21%	0.00%
VRS Total	16.60%	5.00%	16.60%	5.00%
FCERS (Plan B)	32.58%	5.33%	33.79%	5.33%
Social Security	7.65%	7.65%	7.65%	7.65%
Medical Insurance²				
Family Plan	\$19,611/year	\$5,531/year	\$22,650/year	\$6,389/year
Individual Plan	\$8,755/year	\$1,328/year	\$10,111/year	\$1,534/year
Dental Insurance³				
Family Plan	\$1,110/year	\$476/year	\$1,110/year	\$476/year
Individual Plan	\$460/year	\$197/year	\$460/year	\$197/year
State Life Insurance (VSL)				
VSL (employer portion)	0.47%	0.00%	0.47%	0.00%
VSL (employee portion) ⁴	0.39%	0.32%	0.39%	0.32%
VSL Total	0.86%	0.32%	0.86%	0.32%
County Basic Life Insurance (per \$1000 of coverage)⁵				
Active Employees	\$0.173	\$0	\$0.173	\$0
Retirees (all groups)	\$1.420	\$0	\$1.420	\$0
Long-Term Disability (per \$100 of salary)⁶	\$0	\$0.368	\$0	\$0.368

¹FY 2025 onward, this is the FCPS effective rate; the effective rate published by VRS is 15.23%.

²Based on Cigna OAP medical plan for CY 2024 and CY 2025.

³Based on Aetna Dental (DPPO) Insurance for CY 2024 and CY 2025.

⁴FCPS pays 55.0 percent of the VSL employee portion.

⁵Based on rates as of 3/1/2024 as per MetLife.

⁶The cost of long-term disability (LTD) is paid entirely by the employee.

Logistics

\$408.7 million

The FY 2026 budget for the logistics portion of the budget is \$408.7 million, which represents an increase of \$39.0 million, or 10.5 percent, over the FY 2025 Approved Budget and a decrease of \$214.1 million, or 34.4 percent, from the FY 2025 Revised Budget. Logistics consists of the following major categories:

Materials and Supplies

\$128.4 million

The materials and supplies budget totals \$128.4 million and represents an increase of \$2.7 million, or 2.2 percent, over the FY 2025 Approved Budget and a decrease of \$96.6 million, or 42.9 percent, from the FY 2025 Revised Budget. This category includes 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 2026:

- **Instructional Supplies:** The budget for FY 2026 is \$18.5 million, a decrease of \$63,091, or 0.3 percent, from the FY 2025 Approved Budget and a decrease of \$3.6 million, or 16.4 percent, from the FY 2025 Revised Budget. The decrease from the FY 2025 Approved Budget is primarily due to department budget realignments offset by a contractual increase to stock naloxone for opioid emergencies in schools.
- **Textbooks:** The budget for FY 2026 remains unchanged at \$45.8 million compared to the FY 2025 Approved Budget and a decrease of \$60.1 million, or 56.8 percent, from the FY 2025 Revised Budget.

Logistics* (\$ in millions)	
• Materials and Supplies	\$128.4
• Utilities	61.6
• Other Operating Expenditures	24.7
• Privatized Services	105.6
• County Services	35.3
• Capital Outlay	40.8
• Other Funds	12.2
Total	\$408.7

*Does not add due to rounding.

School Operating Fund Expenditures

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

- Other Noncapital Equipment:** The budget for FY 2026 is \$14.2 million, a decrease of \$0.3 million, or 2.3 percent, from the FY 2025 Approved Budget and a decrease of \$4.9 million, or 25.4 percent, from the FY 2025 Revised Budget. The decrease from the FY 2025 Approved Budget is due primarily to department budget realignments and a position reclassification, offset by a contractual increase to maintain and support the automated external defibrillator (AED) program.
- Tests:** The budget for FY 2026 is \$11.8 million, an increase of \$1.3 million, or 12.7 percent, over the FY 2025 Approved Budget and a decrease of \$0.7 million, or 5.3 percent, from the FY 2025 Revised Budget. The increase over the FY 2025 Approved Budget is due to cost associated with AP and IB exams and test registrations, contractual increases for psychological evaluation tests, WIDA annual English language proficiency tests, and MAP Growth academic screener.
- Maintenance Supplies:** The budget for FY 2026 is \$9.3 million, an increase of \$1.5 million, or 18.9 percent, over the FY 2025 Approved Budget and a decrease of \$1.6 million, or 14.8 percent, from the FY 2025 Revised Budget. The increase over the FY 2025 Approved Budget provides funding to process work orders to repair and maintain schools and centers.
- Inventory/Other Materials and Supplies:** The budget for FY 2026 is \$28.7 million, an increase of \$0.3 million, or 1.1 percent, over the FY 2025 Approved Budget and a decrease of \$25.6 million, or 47.2 percent, from the FY 2025 Revised Budget. The increase over the FY 2025 Approved Budget is primarily due to department budget realignments and contractual increases for subscription services, library online databases and eBooks, field trip software, and live interpreter services 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.

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	652	\$30,298	\$35,123
Middle	1,074	\$49,909	\$61,100
High	2,339	\$112,272	\$164,806

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

Utilities (\$ in millions)	
• Electricity	\$37.7
• Telephones	10.2
• Water, Sewer, & Refuse Collection	7.2
• Fuel Oil & Natural Gas	6.5
Total	\$61.6

Utilities

\$61.6 million

The FY 2026 budget for utilities is \$61.6 million, an increase of \$4,140 over the FY 2025 Approved Budget and a decrease of \$1.1 million, or 1.7 percent, from the FY 2025 Revised Budget. This budget category includes the divisionwide use of electricity, fuel oil, natural gas, telecommunications, water, sewer, and refuse collection services.

School Operating Fund Expenditures

Striving for continued efficiencies, the chief of 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 2026 budget.

- The FY 2026 budget for electricity is \$37.7 million and remains unchanged from the FY 2025 Approved and Revised Budgets. This budget provides heating, air conditioning, building and field lighting, and electricity for other applications throughout FCPS.
- The FY 2026 budget for telephone services is \$10.2 million, an increase of \$4,140 over the FY 2025 Approved Budget and a decrease of \$1.1 million, or 9.3 percent, from the FY 2025 Revised Budget. The increase over the FY 2025 Approved Budget is due to department realignments. The FY 2025 Revised Budget includes year-end carryforward, outstanding encumbered obligations, and department realignments. 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 2026 budget for water, sewer, and refuse collection is \$7.2 million and remains unchanged from the FY 2025 Approved Budget and is a decrease of \$18,262, or 0.3 percent, from the FY 2025 Revised Budget due to year-end carryforward and outstanding encumbered obligations for sewer.
- The FY 2026 budget for fuel oil and natural gas is \$6.5 million and remains unchanged from the FY 2025 Approved Budget and is a decrease of \$3,820, or 0.1 percent, from the FY 2025 Revised Budget due to year-end carryforward and outstanding encumbered obligations for natural gas.

Energy Management

One of the primary goals of the Office of the Chief of 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.

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

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 of Facilities Services and Capital Programs pursues energy and cost-savings measures.

School Operating Fund Expenditures

FCPS was recognized with the ENERGY STAR® Partner of the Year – Sustained Excellence award for 2024 for its conservation efforts.

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 \$97 million in 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 Environmental Protection Agency's (EPA) Energy Star Program which has awarded 831 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 2024. The Partner of the Year is the EPA's highest award given to an organization for adopting a continuous energy management strategy. In addition, FCPS was named the International Institutional Energy Management Award winner for 2024 by the Association of Energy Engineers.

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; science, technology, engineering, arts, and mathematics (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.

Zero-Waste: The Zero-Waste program is a comprehensive initiative aimed at minimizing waste and maximizing resource efficiency. Through strategic planning and implementation, FCPS strives to achieve a 25 percent reduction in waste generation and divert 90 percent of waste from landfills. This ambitious goal is supported by a range of strategies, including waste reduction, recycling, composting, and innovative waste diversion programs.

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

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 minimal 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 ready 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

School Operating Fund Expenditures

and its community but the entire region. FCPS takes advantage of all possible grant funding opportunities through the Inflation Reduction Act and the Bipartisan Infrastructure Law 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 January 2024, FCPS was awarded a \$16.6 million grant from the EPA to buy 42 additional electric school buses. In addition, FCPS also has been tentatively awarded \$12.9 million for the EPA's Clean Heavy Duty Vehicle grant to buy 43 electric school buses. Dominion Energy Virginia will provide and install the vehicle to grid infrastructure for both awarded grants at no cost to FCPS. FCPS currently has sixteen electric sedans and three electric sport utility vehicles (SUVs) in operation at the Office of Transportation Services (OTS) with six other electric vehicles and eight electric vans ordered in FY 2024 for delivery in FY 2025. FCPS looks forward to leading the way to electric vehicle use.

Other Operating Expenditures

\$24.7 million

The FY 2026 budget for other operating expenditures is \$24.7 million, an increase of \$19.4 million over the FY 2025 Approved Budget and a decrease of \$27.9 million, or 53.0 percent, from the FY 2025 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 2025 Approved Budget is due primarily to strategic funding to enhance safety and security in schools, funding to address differentiated learning credentials, contractual increases, and department realignments. The contractual increases are primarily related to special education and Section 504 dispute resolutions, special education hearing appeals, and FCPS bus driver examinations. The FY 2025 Revised Budget includes funding to support safety and security initiatives, the Virginia iTeach Alternate Route to Licensure Program, the School Board flexibility reserve, fuel contingency, 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

\$105.6 million

The FY 2026 budget for privatized services is \$105.6 million, which represents a \$13.5 million, or 14.7 percent, increase over the FY 2025 Approved Budget and a \$63.3 million, or 37.5 percent, decrease from the FY 2025 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 2026 budget for maintenance contracts is \$46.4 million, which represents an increase of \$6.7 million, or 16.9 percent, over the FY 2025 Approved Budget and a decrease of \$21.0 million, or 31.2 percent, from the FY 2025 Revised Budget. The increase over the FY 2025 Approved Budget is due to contractual increases, funding support for ongoing needs in information technology and cybersecurity offset by department realignments. The contractual increases are primarily related to various computer software and equipment as well as facilities and transportation maintenance contracts. These contracts include the mobile data terminal (MDT) replacement project for the FCPS bus fleet; a building automation control system; water quality testing; annual operational maintenance agreements for various essential systems; Microsoft Enterprise subscription agreement; annual maintenance fee

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

School Operating Fund Expenditures

and application services for the routing software system; Red Hat software; license, maintenance, and support services for an Oracle application used to track student performance in key areas; Lawson Human Resources (HR) application; annual maintenance, licensing, and software contract for CCTV, intrusion alarms, and door access systems; Schoology, an Integrated Learning Management System (ILMS); annual Guardian database subscription for student registration and Title IX compliance tracking; Edupoint Synergy maintenance and product enhancement to support the FCPS Student Information System (SIS); VMWare subscriptions; fire alarm inspections at all FCPS schools and buildings; visitor management system licensing and maintenance contract; Let's Talk all-in-one customer experience and intelligence platform; govDelivery mass notification system; identity management and support licenses; science equipment maintenance; and legal software subscription services. The FY 2025 Revised Budget includes funding allocated at the FY 2024 Final Budget Review to support the MDT bus replacement project, renaming of Woodson High School, and funding to support boys' volleyball and girls' wrestling, as well as year-end carryforward, outstanding encumbered obligations, and department realignments.

- **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 2026 budget for contracted services is \$48.7 million, which represents an increase of \$6.7 million, or 15.9 percent, over the FY 2025 Approved Budget and a decrease of \$41.4 million, or 46.0 percent, from the FY 2025 Revised Budget. The increase over the FY 2025 Approved Budget is due to ongoing needs in legal fees and additional funding for the Human Capital Management (HCM) project and contractual increases offset by department realignments and position reclassifications. The contractual increases are primarily related to WorkKeys substitute tests; mandatory safety-related reconditioning and recertification of equipment used by students; World Languages Credit by Exam; divisionwide website maintenance; an events ticketing platform for schools; annual external audit services; Pantheon website hosting and maintenance; and event management solutions. The FY 2025 Revised Budget includes year-end carryforward, outstanding encumbered obligations, and department realignments.
- **Rental Fees:** The major expenditures for rental fees include copier rentals, the tax portion of real estate leases, and musical instrument rentals. The FY 2026 budget for rental fees is \$10.5 million, which represents an increase of \$0.1 million, or 1.3 percent, over the FY 2025 Approved Budget and a decrease of \$0.9 million, or 7.7 percent, from the FY 2025 Revised Budget due primarily to a department realignment for the tax portion of the real estate lease for the Willow Oaks Administration Center. The FY 2025 Revised Budget also includes year-end carryforward, outstanding encumbered obligations, and department realignments.

County Services

\$35.3 million

The FY 2026 budget for county services is \$35.3 million, which is an increase of \$0.5 million, or 1.5 percent, over the FY 2025 Approved Budget, and an increase of \$0.5 million, or 1.6 percent, over the FY 2025 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 2025 Approved Budget is primarily due to contractual increases associated with computer center charges, police services to support high school activities, the county department of vehicle services (DVS) parts for repair of vehicles, fuel to continue providing an additional day of late buses at 18 middle schools for after-school programs offset

School Operating Fund Expenditures

by department realignments. The FY 2025 Revised Budget also includes year-end carryforward and department realignments. 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 2026.

Capital Outlay

\$40.8 million

Expenditures in this category include replacement vehicles and buses, computers, software, equipment, real estate leases, and other capital equipment. The FY 2026 budget for capital outlay is \$40.8 million and is a decrease of \$0.1 million from the FY 2025 Approved Budget and a decrease of \$28.7 million, or 41.3 percent, from the FY 2025 Revised Budget. The following is a breakdown of the net changes from FY 2025:

- Replacement/Additional Buses:** The FY 2026 budget includes funding for lease/purchase payment agreements established during FY 2021 through FY 2024 for replacement buses. The FY 2026 budget for buses is \$14.3 million, which remains unchanged from the FY 2025 Approved Budget and is a decrease of \$13.1 million, or 47.8 percent, from the FY 2025 Revised Budget due to year-end carryforward and outstanding encumbered obligations. FCPS policy states that school buses should be replaced after no more than 15 years of service. In FY 2026, FCPS is projected to have 281 buses older than 15 years.
- Replacement/Additional Vehicles:** The FY 2026 budget includes \$1.7 million for other vehicles and provides funding for payments due for vehicles through lease/purchase agreements. The FY 2026 budget remains unchanged from the FY 2025 Approved Budget and is a decrease of \$2.5 million, or 59.1 percent, from the FY 2025 Revised Budget due to year-end carryforward and outstanding encumbered obligations.
- Computer, Software, Equipment, and Real Estate Leases:** The FY 2026 budget includes \$22.7 million in funding for computers, software, equipment, and real estate leases. The FY 2026 budget includes a decrease of \$0.1 million, or 0.6 percent, from the FY 2025 Approved Budget, and is a decrease of \$10.9 million, or 32.5 percent, from the FY 2025 Revised Budget. The decrease from the FY 2025 Approved Budget is due to the department realignment for the tax portion of the real estate lease for the Willow Oaks Administration Center. The FY 2025 Revised Budget includes year-end carryforward, outstanding encumbered obligations, and department realignments.
- Other Capital Equipment:** The FY 2026 budget includes funding of \$2.2 million for equipment to primarily support IT networks. The FY 2026 budget remains unchanged from the FY 2025 Approved Budget, and is a decrease of \$2.0 million, or 47.5 percent, from the FY 2025 Revised Budget primarily due to year-end carryforward, outstanding encumbered obligations, department realignments, and one-time funding for equipment to support boys' volleyball and girls' wrestling included as part of the FY 2024 Final Budget Review.

Other Funds

\$12.2 million

The FY 2026 Proposed Budget for other funds totals \$12.2 million which is an increase of \$2.9 million, or 31.3 percent, over the FY 2025 Approved and Revised Budgets. This budget is provided to the School Insurance Fund to purchase commercial insurance and fund self-insurance accounts, primarily for property losses as well as general and vehicle liability. Insurance costs have increased primarily due to rising property values, replacement vehicle costs, loss ratios, and claims.

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	22.7
• Other Capital Equipment	2.2
Total	\$40.8
*Does not add due to rounding.	

School Operating Fund Expenditures

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

Transfers

\$53.0 million

The FY 2026 budget for transfers to other School Board funds is \$53.0 million, which represents an increase of \$12.9 million, or 32.3 percent, over the FY 2025 Approved Budget and an increase of \$3.4 million, or 6.9 percent, over the FY 2025 Revised Budget. The increase over the FY 2025 Approved Budget is due to an increase of \$79,900 in the transfer to the Consolidated County Schools Debt Service Fund, an increase of \$3.6 million in the transfer to the School Construction Fund, and an increase of \$9.3 million in the transfer to the Summer School subfund. The FY 2025 Revised Budget includes one-time funding of \$9.5 million allocated at the FY 2024 Final Budget Review to support the School Construction Fund. This one-time funding includes \$7.1 million to address the backlog of major maintenance initiatives, \$2.0 million to support the security vestibule initiative to enhance security at FCPS schools, and \$0.5 million to complete softball dugout updates at two FCPS schools to ensure Title IX compliance.

School Construction Fund

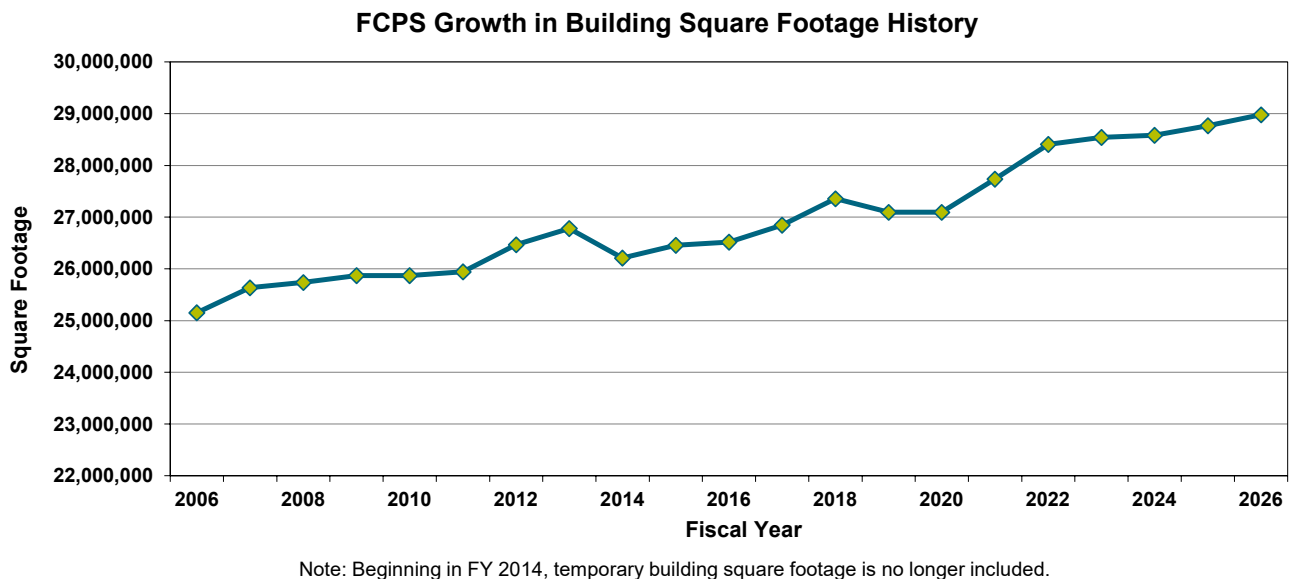
The FY 2026 Proposed Budget for the School Construction Fund transfer is \$16.1 million, an increase of \$3.6 million, or 28.3 percent, over the FY 2025 Approved Budget and a decrease of \$6.0 million, or 27.0 percent, from the FY 2025 Revised Budget. Transfers are made in the following categories:

- **Equipment Transfer:** The FY 2026 budget for the equipment transfer is \$1.8 million and remains unchanged from the FY 2025 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 2026 budget for the turf fields transfer is \$3.7 million and remains unchanged from the FY 2025 Approved and Revised Budgets. This transfer supports turf field replacement and the FCPS portion of turf field maintenance costs. This transfer also 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.
- **Facility Modifications:** The FY 2026 budget for the facilities modifications transfer is \$0.6 million and remains unchanged from the FY 2025 Approved Budget and is a decrease of \$2.5 million, or 80.3 percent, from the FY 2025 Revised Budget. This transfer supports facility modifications to schools. The modifications include re-marking parking lots, installing electrical switches, replacing windows, and other minor improvements. The FY 2025 Revised Budget includes one-time transfers of \$2.5 million to provide funding to complete Phases 2 and 3 of the security vestibule initiative and to complete the upgrade of softball dugouts at Marshall HS and Lake Braddock SS to ensure they are Title IX compliant.
- **Building Maintenance:** The FY 2026 budget for the building maintenance transfer is \$10.0 million, which is an increase of \$3.6 million, or 55.1 percent, over the FY 2025 Approved Budget and is a decrease of \$3.5 million, or 25.9 percent, from the FY 2025 Revised Budget. The FY 2026 Proposed Budget restores the funding to address the backlog of major maintenance initiatives to the FY 2013 level. The FY 2025 Revised Budget includes one-time funding provided as part of the FY 2024 Final Budget Review to continue addressing the substantial backlog of infrastructure that has surpassed its useful life and

School Operating Fund Expenditures

to keep pace with major maintenance requirements. Major infrastructure maintenance is required to prevent failure of critical systems, deterioration of major capital investments, and significant health and safety hazards. Examples of major maintenance projects include repair of boilers; maintenance of ball fields, outdoor bleachers, and running tracks; replacement of auditorium seats; resurfacing of roads, parking lots, and play areas; carpet replacement; security systems upgrades; replacement of deteriorating light poles; and other upgrades, replacements, and maintenance programs.

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



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 2025 Approved and Revised Budgets. This transfer provides local support to the PreK and Early Head Start program as well as the Cable Communications program.

• Summer School Subfund

The School Operating Fund transfer to the Summer School Subfund totals \$17.1 million, an increase of \$9.3 million over the FY 2025 Approved and Revised Budgets, to continue to support enhanced summer learning programs as well as increases in programmatic and transportation costs. The \$17.1 million transfer includes \$7.9 million to support the mandated Special Education Extended School Year (ESY) program and \$2.6 million for transportation services. The remaining \$6.6 million supports various summer school programs including the Credit Recovery Academy, SOAR, the Young Scholars program, Bridge to Kindergarten, IMAGINE, and the economics and personal finance course.

School Operating Fund Expenditures

Adult and Community Education Fund

The transfer to the Adult and Community Education (ACE) Fund is \$1.4 million for FY 2026. This remains unchanged from the FY 2025 Approved and Revised Budgets. Funding supports the local grant match requirements for the Adult ESOL program, administrative costs, operating expenses, and employee benefit rate changes. Although ACE receives some state and federal funding, it is primarily funded through tuition paid by individual students, county agencies, and local businesses.

Debt Service

The FY 2026 Proposed Budget includes \$3.3 million, an increase of \$79,900, or 2.4 percent, over the FY 2025 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.

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 Statement¹						
	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2025 Revised²	FY 2026 Proposed
BEGINNING BALANCE, July 1	\$ 66,312,244	\$ 76,642,886	\$ 132,060,443	\$ -	\$ 171,317,491	\$ -
RESERVES:						
Reserve For Turf Fields	\$ 1,587,636	\$ 1,264,926	\$ 815,971	\$ 844,055	\$ 729,479	\$ 757,563
Total Reserve	\$ 1,587,636	\$ 1,264,926	\$ 815,971	\$ 844,055	\$ 729,479	\$ 757,563
REVENUE:						
General Obligation Bonds	\$ 180,000,000	\$ 205,000,000	\$ 205,000,000	\$ 230,000,000	\$ 230,000,000	\$ 230,000,000
State School Construction Grant	-	24,219,184	-	-	-	-
City of Fairfax	3,973,617	1,821,351	2,130,229	-	499,721	20,000
Miscellaneous Recovered Costs	1,000,000	1,000,000	8,265,398	-	-	-
TJHSST Tuition - Capital Costs	1,134,478	1,296,250	1,447,652	800,000	800,000	800,000
Miscellaneous Revenue	1,366,906	7,601,308	1,368,954	306,000	306,000	286,000
Turf Field Revenue	17,091	25,514	37,521	345,000	345,000	25,000
Total Revenue	\$ 187,492,092	\$ 240,963,607	\$ 218,249,753	\$ 231,451,000	\$ 231,950,721	\$ 231,131,000
AUTHORIZED BUT UNISSUED BONDS	\$ -	\$ -	\$ -	\$ -	\$ 116,511,399	\$ -
TRANSFERS IN:						
School Operating Fund:						
Building Maintenance	\$ 13,000,000	\$ 13,500,000	\$ 13,500,000	\$ 6,449,030	\$ 13,500,000	\$ 10,000,000
Classroom Equipment	1,421,113	592,000	1,848,000	1,848,000	1,848,000	1,848,000
Facility Modifications	600,000	9,593,325	600,000	600,000	3,050,000	600,000
Turf Fields	983,084	2,400,097	3,650,097	3,650,097	3,650,097	3,650,097
County Capital Projects Funds:						
Joint BOS/SB Infrastructure Sinking Reserve	13,100,000	25,053,312	25,531,192	15,600,000	25,134,972	15,600,000
Miscellaneous County Projects	215,165	-	5,900	-	-	-
Turf Fields	2,232,062	7,717,969	2,386,300	-	-	-
Total Transfers In	\$ 31,551,423	\$ 58,856,703	\$ 47,521,489	\$ 28,147,127	\$ 47,183,069	\$ 31,698,097
Total Revenue and Transfers	\$ 219,043,515	\$ 299,820,310	\$ 265,771,242	\$ 259,598,127	\$ 395,645,189	\$ 262,829,097
Total Funds Available	\$ 286,943,395	\$ 377,728,121	\$ 398,647,655	\$ 260,442,182	\$ 567,692,159	\$ 263,586,660
EXPENDITURES AND COMMITMENTS:						
Expenditures	\$ 209,035,583	\$ 244,851,707	\$ 226,600,685	\$ 259,570,043	\$ 450,423,197	\$ 262,846,013
Additional Contractual Commitments	-	-	-	-	116,511,399	-
Total Disbursements	\$ 209,035,583	\$ 244,851,707	\$ 226,600,685	\$ 259,570,043	\$ 566,934,596	\$ 262,846,013
ENDING BALANCE, June 30	\$ 77,907,812	\$ 132,876,414	\$ 172,046,970	\$ 872,139	\$ 757,563	\$ 740,647
LESS:						
Reserve For Turf Fields	\$ 1,264,926	\$ 815,971	\$ 729,479	\$ 872,139	\$ 757,563	\$ 740,647
AVAILABLE ENDING BALANCE, June 30	\$ 76,642,886	\$ 132,060,443	\$ 171,317,491	\$ -	\$ -	\$ -

¹Does not add due to rounding.

²As presented to the School Board at the FY 2025 Midyear Budget Review on December 19, 2024.

School Construction Fund

The School Construction Fund totals \$262.8 million in FY 2026 and is an increase of \$3.3 million, or 1.3 percent, over the FY 2025 Approved Budget and a decrease of \$304.1 million, or 53.6 percent, from the FY 2025 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

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
Total	\$4,092.7

Five-Year CIP Requirement (\$ in millions)

• Projects with Approved Bonds (funded)	\$383.8
• Projects without Approved Bonds (unfunded)	1,037.3
Total	\$1,421.1

payments are made to contractors. Sources of funds primarily include bond proceeds, funding for infrastructure replacement and upgrades, School Operating Fund (SOF) 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 \$1.4 billion for FY 2026 to FY 2030. In addition, the CIP provides projections over the ten-year period from FY 2026 to FY 2035.

The plan for the first five years, from FY 2026 through FY 2030, outlines detailed student accommodations for specific schools or groups of schools. The plan for the second five years, from FY 2031 through FY 2035, identifies long-term projected needs. The total CIP project cost over ten years, including anticipated prior-year expenses, is estimated to be \$3.1 billion. Actual completion dates for CIP projects depend on cash flow and debt service limitations established by the Fairfax County Board of Supervisors (BOS). The complete CIP is available on the FCPS website.

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

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

Project Type	10 year CIP Anticipated		Projected FY 2026	Projected FY 2027	Projected FY 2028	Projected FY 2029	Projected FY 2030	Projected FY 2031 - 2035
	Projected Budget	Prior Year Expenses						
New and/or Repurposing Construction	\$ 887.4	\$ 5.0	\$ 28.2	\$ 28.2	\$ 16.1	\$ 8.1	\$ 6.8	\$ 794.9
Capacity Enhancement	35.4	26.4	-	3.0	3.0	3.1	-	-
Renovation Programs	2,135.1	501.2	316.0	301.4	243.3	233.1	230.8	309.2
Site Acquisition	23.5	-	-	-	-	-	-	23.5
Other	2.5	2.5	-	-	-	-	-	-
Total Project Cost	\$ 3,083.9	\$ 535.2	\$ 344.2	\$ 332.6	\$ 262.5	\$ 244.3	\$ 237.7	\$ 1,127.6
Funded Project Cost	\$ 963.7	\$ 535.2	\$ 204.5	\$ 131.8	\$ 44.5	\$ 3.1	-	\$ 44.7
Unfunded Project Cost	\$ 2,120.2	\$ -	\$ 139.7	\$ 200.7	\$ 218.0	\$ 241.2	\$ 237.7	\$ 1,082.9

*Does not add due to rounding.

The CIP is the basis for determining the timing and size of proposed bond referenda. The primary source of funding for school construction projects is the sale of bonds authorized by Fairfax County voters through referenda. Bonds are sold to meet annual cash flow requirements. Actual bond sales are based on a review of cash needs prior to each sale and the condition of the bond market. In FY 2025, the county annual total for general obligation bonds for FCPS increased from \$205.0 million to \$230.0 million.

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 October 2024, FCPS is utilizing over 556 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 Board of Supervisors (BOS) and the School Board (SB) 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 2025, the ratio is 6.94 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 provided significant funding for both the county and FCPS capital programs. Recommendations included increasing the annual bond sales gradually from \$300 million to \$400 million, increasing the General Obligation Bond for FCPS from \$180 million to \$205 million in FY 2023 and FY 2024. In FY 2025, the General Obligation Bond increased another \$25 million from \$205 million to \$230 million. Recommendations also included 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 2024 Carryover Review, FCPS received an additional \$9.5 million for the Joint BOS/SB Infrastructure Sinking Reserve to address infrastructure replacement and upgrades.

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, additional funding was recommended from both FCPS and the county to support the construction of synthetic athletic fields.

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

Renovations Summary

Construction Projections FY 2026 - FY 2030 (\$ in millions)

Elementary School Renovations	
Crossfield	\$44.4
Mosaic	\$53.2
Bonnie Brae	\$50.5
Bren Mar Park	\$63.9
Brookfield	\$67.4
Lees Corner	\$62.6
Armstrong	\$59.0
Willow Springs	\$79.5
Herdon	\$71.2
Dranesville	\$52.9
Cub Run	\$99.6
Union Mill	\$79.1
Centre Ridge	\$78.9
Poplar Tree	\$77.9
Waples Mill	\$82.6
Sangster	\$83.8
Middle School Renovations	
Franklin	\$123.3
Twain	\$132.7
High School Renovations	
Falls Church	\$173.0
Centreville	\$295.6

Capital Projects Fund

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

With the life expectancy of synthetic turf fields being no more than 10 years, FCPS ensures synthetic turf fields are replaced within their scheduled replacement cycle by using various funding sources such as School Operating Fund transfers and turf field rentals. Currently FCPS annually allocates \$3.0 million for replacement of FCPS stadium synthetic turf fields. In addition, FCPS allocates \$0.7 million for one-half of the annual costs associated with the maintenance of the 53 synthetic turf fields, including the 28 turf fields that were transferred to the Fairfax County Park Authority (FCPA) in FY 2021. In FY 2026, turf field revenue was reduced from \$0.3 million to \$25,000 for turf rentals, due to FCPS no longer collecting booster club contributions.

Major New Projects for FY 2026

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 2026.

FY 2026 Major Projects (\$ in millions)		
New Construction	Dunn Loring ES	\$28.2
Renovation	Centreville HS	113.5
	Herndon ES	25.9
	Brookfield ES	24.5
	Lees Corner ES	22.8
	Bren Mar Park ES	22.6
	Armstrong ES	21.4
	Dranesville ES	21.3
	Bonnie Brae ES	20.4
	Falls Church HS	17.0
	Willow Springs ES	11.3
	Franklin MS	8.2
	Cub Run ES	6.7
	Crossfield ES	0.2
	Mosaic ES	0.2
Infrastructure Management	Americans With Disabilities Act (ADA)	1.0
	Asphalt Paving	1.0
	Athletic Infrastructure	1.3
	HVAC Replacement	6.1
	Roof Replacement	3.6
	Technology Upgrade	2.0
	Security Enhancement	0.6
Equipment	New, Renovations, and Additions	1.8
Building Maintenance	Building Improvements	10.0
Other	Turf Field Replacement	3.0
	Turf Field Maintenance	0.7
	Facility Modifications	0.6
Total		\$375.9

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 2026, \$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.

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

Capital Projects Fund

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
Personnel						
Principal	1.0	\$267,346	1.0	\$267,346	1.0	\$292,578
Assistant Principal	1.0	212,739	2.0	438,336	4.0	882,252
Director of Student Services			1.0	227,243	1.0	229,474
School Counselor	1.0	130,724	2.0	270,595	6.0	836,144
Assessment Coach					1.0	173,123
Student Activities Director					1.0	237,572
After-School Specialist			1.0	147,335		
Certified Athletic Trainer					1.0	145,119
Librarian	1.0	169,727	1.0	169,727	2.0	339,454
Advanced Academics Resource Teacher	1.0	156,848	0.5	78,424		
Reading Teacher	1.0	156,848	1.0	156,848	1.0	156,848
Systems of Support Teacher					1.0	156,848
Other Teachers			0.5	78,424	1.5	235,272
College and Career Specialist					1.0	116,476
Safety and Security Specialist					1.0	122,257
Safety and Security Assistant			1.0	76,407	3.0	229,220
SBTS	1.0	178,960	1.0	178,960	1.0	178,960
TSSpec	0.5	93,250	1.0	186,500	1.5	279,750
Instructional Assistant	1.0	56,863				
Office Personnel	3.0	239,290	4.5	358,935	8.5	677,988
Operating Engineer			1.0	140,985	1.0	140,985
Custodian	3.5	291,663	5.5	458,327	14.5	1,208,318
Subtotal Personnel	15.0	\$1,954,258	24.0	\$3,234,393	52.0	\$6,638,639
Operating Expenses						
Textbooks Start-Up		\$110,753		\$226,579		\$553,097
Library Start-Up		295,800		332,400		916,512
Supplies Start-Up		57,367		89,695		188,139
Staff Development		166,579		189,602		395,262
Part-Time Office, Per Diem		12,335		24,102		29,792
Utilities						
Electricity and Gas		130,568		286,771		602,876
Water and Sewer		13,786		21,198		57,600
Refuse Collection		6,628		16,934		46,737
Telephones		16,741		25,174		47,267
Subtotal Operating Expenses		\$810,557		\$1,212,455		\$2,837,282
Equipment Start-Up		\$450,000		\$733,333		\$1,468,333
Total	15.0	\$3,214,815	24.0	\$5,180,181	52.0	\$10,944,255

* Based on average enrollments and average salaries including benefits.

Accounting Basis

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

School Construction Fund (\$ in millions)							
	FY 2025 Approved	FY 2025 Revised	FY 2026 Proposed	Change		Change	
				Approved to Proposed Amount	Approved to Proposed Percent	Revised to Proposed Amount	Revised to Proposed Percent
Budget	\$ 259.6	\$ 566.9	\$ 262.8	\$ 3.3	1.3%	\$ (304.1)	-53.6%
Positions	95.3	95.3	95.3	-	0.0%	-	0.0%

Explanation of Significant Fund and Position Changes

The FY 2026 School Construction Fund totals \$262.8 million, an increase of \$3.3 million, or 1.3 percent, over the FY 2025 Approved Budget and a decrease of \$304.1 million, or 53.6 percent, from the FY 2025 Revised Budget. The FY 2026 budget includes 95.3 positions in the School Construction Fund, which remains unchanged from the FY 2025 Approved and Revised Budgets.

For FY 2026, the total funds available are \$263.6 million. This is a net increase of \$3.1 million, or 1.2 percent, over the FY 2025 Approved Budget and a decrease of \$304.1 million, or 53.6 percent, from the FY 2025 Revised Budget. The reserve for turf replacement decreased by \$86,492, or 10.2 percent, from the FY 2025 Approved Budget, and increased by \$28,084, or 3.8 percent, over the FY 2025 Revised Budget.

Total revenue for the School Construction Fund in the FY 2026 Proposed Budget is \$231.1 million. This is a net decrease of \$0.3 million, or 0.1 percent, from the FY 2025 Approved Budget and a net decrease of \$0.8 million, or 0.4 percent, from the FY 2025 Revised Budget. The decrease from the FY 2025 Approved Budget is due to FCPS no longer collecting booster club contributions for turf field replacement. The FY 2026 Proposed Budget also includes a realignment between miscellaneous revenue and the City of Fairfax to establish a placeholder for facilities renovation and improvement projects at City of Fairfax school sites. The FY 2025 Revised Budget includes one-time funding of \$0.5 million from the City of Fairfax primarily for installation of closed-circuit television (CCTV) at Providence ES and Daniels Run ES and installation of a new basketball court and hoops.

Total transfers of \$31.7 million are included in the FY 2026 Proposed Budget. This is an increase of \$3.6 million, or 12.6 percent, over the FY 2025 Approved Budget and is a decrease of \$15.5 million, or 32.8 percent, from the FY 2025 Revised Budget. The increase of \$3.6 million over the FY 2025 Approved Budget provides funding to address the backlog of major maintenance initiatives. The FY 2025 Revised Budget includes one-time funding of \$3.5 million to address the backlog of major infrastructure maintenance, \$2.5 million to complete Phases 2 and 3 of the security vestibule initiative and the upgrade of softball dugouts at Marshall HS and Lake Braddock SS to ensure Title IX compliance, as well as a one-time transfer of \$9.5 million from the county's FY 2024 Carryover Review to address infrastructure replacement and upgrades.

Total disbursements for this fund are \$262.8 million in the FY 2026 Proposed Budget. This is a net increase of \$3.3 million, or 1.3 percent, over the FY 2025 Approved Budget and a net decrease of \$304.1 million, or 53.6 percent, from the FY 2025 Revised Budget. The increase over the FY 2025 Approved Budget includes \$3.6 million to provide funding to address the backlog of major maintenance initiatives offset by a \$0.3 million decrease in turf field revenue due to FCPS no longer collecting booster club contributions. The FY 2026 Proposed Budget includes a 7.0 percent compensation adjustment for all employees, rate changes for retirement and health, and an adjustment for employee turnover. The FY 2025 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 2025 Revised Budget also includes one-time funding of \$9.5 million from the county's FY 2024 Carryover Review, \$0.5 million from the City of Fairfax primarily for the installation of closed-circuit television (CCTV) at Providence ES and Daniels Run ES and the installation of a new basketball court and hoops, \$3.5 million in additional funding for building maintenance, and a one-time transfer of \$2.5 million to provide funding to complete Phases 2 and 3 of the security vestibule initiative and to complete the upgrade of softball dugouts at Marshall HS and Lake Braddock SS to ensure they are Title IX compliant.

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	\$149,575,500
Schools' interest	<u>61,794,767</u>
Total	\$211,370,267

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 2024, Fairfax County is one of only 12 states, 53 counties, and 37 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 \$1,029.77 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 ¹								
Bond	Original Par Issue Amount	Principal Outstanding as of 6/30/2024	Interest Outstanding as of 6/30/2024	Principal Due FY 2025	Interest Due FY 2025	Total Payment Due FY 2025	Principal Outstanding as of 6/30/2025	Interest Outstanding as of 6/30/2025
Schools, G.O. Bonds								
2009E New Money	\$ 138,500,000	\$ 55,399,800	\$ 8,529,261	\$ 9,233,300	\$ 2,571,474	\$ 11,804,774	\$ 46,166,500	\$ 5,957,787
2013B Refunding	73,610,700	18,007,000	451,254	11,968,700	360,680	12,329,380	6,038,300	90,575
2014A New Money ²	140,903,800	14,090,400	704,520	7,045,200	387,486	7,432,686	7,045,200	317,034
2014B Refunding	131,790,600	43,660,600	1,853,420	28,422,500	1,339,948	29,762,448	15,238,100	513,473
2015A New Money	141,302,900	35,325,000	3,709,125	7,065,000	1,307,025	8,372,025	28,260,000	2,402,100
2015B Refunding	39,081,200	34,345,500	2,858,251	-	1,489,986	1,489,986	34,345,500	1,368,265
2015C Refunding	90,437,700	6,628,300	332,113	3,300,200	248,910	3,549,110	3,328,100	83,203
2016A New Money	134,727,800	40,410,000	4,571,381	6,735,000	1,431,188	8,166,188	33,675,000	3,140,194
2016A Refunding	81,134,300	69,118,300	10,059,125	-	2,721,093	2,721,093	69,118,300	7,338,032
2017A New Money	136,980,000	89,030,000	24,378,000	6,850,000	3,800,950	10,650,950	82,180,000	20,577,050
2018A New Money	135,159,500	94,599,500	28,651,030	6,760,000	4,155,480	10,915,480	87,839,500	24,495,550
2019A New Money	156,200,000	117,150,000	43,306,450	7,810,000	5,388,900	13,198,900	109,340,000	37,917,550
2019B Refunding	27,783,900	27,000,300	6,323,913	210,600	934,486	1,145,086	26,789,700	5,389,427
2020A New Money	143,861,000	115,430,000	45,720,400	7,215,000	5,374,700	12,589,700	108,215,000	40,345,700
2020A Refunding	64,832,500	45,028,900	9,053,491	5,982,700	1,957,164	7,939,864	39,046,200	7,096,327
2020B Refunding	171,789,200	162,390,300	16,562,199	3,157,300	2,204,254	5,361,554	159,233,000	14,357,945
2021A New Money	157,340,000	134,555,000	29,285,500	7,915,000	3,957,500	11,872,500	126,640,000	25,328,000
2022A New Money	163,590,000	147,230,000	36,397,600	8,180,000	4,580,600	12,760,600	139,050,000	31,817,000
2023A New Money	189,000,000	179,545,000	69,014,150	9,455,000	7,087,200	16,542,200	170,090,000	61,926,950
2024A New Money (Estimate)				9,660,000	9,839,555	19,499,555		
Schools, G.O. Bond Total		\$ 1,428,943,900	\$ 341,761,183	\$ 146,965,500	\$ 61,138,577	\$ 208,104,077	\$ 1,291,638,400	\$ 290,462,161
Schools Revenue Bonds								
EDA 2014A Refdg - Sch Adm. Bldg ³	\$ 44,000,000	\$ 2,050,000	\$ 51,250	\$ 2,050,000	\$ 51,250	\$ 2,101,250	\$ -	\$ -
EDA 2021D Refdg - Sch Admi. Bldg ³	31,030,000	30,080,000	3,667,601	560,000	604,940	1,164,940	29,520,000	3,062,661
Schools Revenue Bond Total		\$ 32,130,000	\$ 3,718,851	\$ 2,610,000	\$ 656,190	\$ 3,266,190	\$ 29,520,000	\$ 3,062,661
Total Schools Debt Service		\$ 1,461,073,900	\$ 345,480,034	\$ 149,575,500	\$ 61,794,767	\$ 211,370,267	\$ 1,321,158,400	\$ 293,524,822

¹ Chart Source: FY 2025 County Adopted Budget, Volume 2: Capital Construction and Other Operating Funds.

² Series 2014A refunding was paid off in FY 2024.

³ Principal and interest will be paid from a transfer in from Fund S10000, Public School Operating, in connection with a capital lease.

Debt Level and Future Impact

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

The 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 2025 percentage of 0.96 percent is well within that guideline.

Net Debt as a Percentage of Market Value of Taxable Property (\$ in billions)			
Fiscal Year	Net Bonded Indebtedness ¹	Estimated Market Value ²	Percentage
2021	\$2.9	\$281.0	1.04%
2022	\$3.0	\$289.4	1.02%
2023	\$3.0	\$313.8	0.97%
2024 (Est.)	\$3.1	\$332.4	0.94%
2025 (Est.)	\$3.3	\$343.4	0.96%

¹ The amount includes outstanding General Obligation Bonds and other tax supported debt obligations. Source: FY 2021 to FY 2023 Annual Comprehensive Financial Report and Fairfax County Department of Tax Administration; FY 2024 and FY 2025 Fairfax County Department of Management and Budget and Department of Tax Administration.

² Source: Fairfax County Department of Tax Administration and the Department of Management and Budget.

Capital Projects Fund

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 6.94 for FY 2025 is within the guideline.

Debt Service Requirements as a Percentage of Combined General Fund Disbursements (\$ in millions)			
Fiscal Year	Debt Service Requirements ¹	General Fund Disbursements ²	Percentage
2021	\$325.4	\$4,545.9	7.16%
2022	\$331.0	\$4,750.3	6.97%
2023	\$338.1	\$5,092.7	6.64%
2024 (Est.)	\$361.3	\$5,421.5	6.66%
2025 (Est.)	\$378.8	\$5,460.7	6.94%

¹ The amount includes total principal and interest payments on the County's outstanding tax supported debt obligations, including General Obligation Bonds, Economic Development Authority bonds, and other tax supported debt obligations budgeted in other funds. Sources: FY 2021 to FY 2023 Annual Comprehensive Financial Report; FY 2024 and FY 2025 Fairfax County Department of Management and Budget.

² Sources: FY 2021 to FY 2023 Annual Comprehensive Financial Report; FY 2024 and FY 2025 estimates 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. Beginning in FY 2025, the county annual total for general obligation bonds for FCPS increased from \$205.0 million to \$230.0 million. Additional information about the [Adopted County Budget Plan](#) can be found on the Fairfax County website.

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

Food and Nutrition Services Fund Statement ¹						
	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2025 Revised ²	FY 2026 Proposed
BEGINNING BALANCE, July 1³	\$ 6,227,389	\$ 48,647,696	\$ 54,681,084	\$ 50,859,276	\$ 40,052,558	\$ 36,362,814
REVENUE:						
State Aid	\$ 1,418,934	\$ 2,777,626	\$ 1,665,047	\$ 3,009,687	\$ 3,009,687	\$ 3,009,687
Federal Aid	120,735,499	61,386,098	51,991,796	58,178,668	58,178,668	61,016,870
Food Sales	3,856,626	31,966,658	37,189,725	36,706,438	36,706,438	38,210,370
Other Revenue	21,420	789,521	1,211,306	30,211	30,211	545,018
Total Revenue	\$ 126,032,478	\$ 96,919,902	\$ 92,057,874	\$ 97,925,004	\$ 97,925,004	\$ 102,781,946
TRANSFERS IN:						
School Operating Fund	\$ 1,800,000	\$ 1,800,000	\$ -	\$ -	\$ -	\$ -
Total Transfers In	\$ 1,800,000	\$ 1,800,000	\$ -	\$ -	\$ -	\$ -
Total Revenue and Transfers	\$ 127,832,478	\$ 98,719,902	\$ 92,057,874	\$ 97,925,004	\$ 97,925,004	\$ 102,781,946
Total Funds Available	\$ 134,059,867	\$ 147,367,598	\$ 146,738,958	\$ 148,784,280	\$ 137,977,562	\$ 139,144,760
EXPENDITURES:						
Expenditures	\$ 86,070,355	\$ 91,869,941	\$ 106,901,615	\$ 97,925,004	\$ 101,614,748	\$ 102,781,946
Food and Nutrition Services General Reserve	-	-	-	50,859,276	36,362,814	36,362,814
Total Disbursements	\$ 86,070,355	\$ 91,869,941	\$ 106,901,615	\$ 148,784,280	\$ 137,977,562	\$ 139,144,760
Change in Inventory	\$ 658,184	\$ (816,573)	\$ 215,215	\$ -	\$ -	\$ -
ENDING BALANCE, June 30	\$ 48,647,696	\$ 54,681,084	\$ 40,052,558	\$ -	\$ -	\$ -

¹Does not add due to rounding.

²As presented to the School Board at the FY 2025 Midyear Budget Review on December 19, 2024.

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

Food and Nutrition Services Fund

The Food and Nutrition Services (FNS) Fund is financially self-supporting and totals \$139.1 million in FY 2026. 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 estimated 20 million meals and snacks to students and families in FY 2025
- Offers salad bars in all schools consisting of fresh, local produce
- Participates in the USDA Community Eligibility Provision (CEP), which provides no-cost breakfast and lunch to all students at 47 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

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

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

Special Revenue Funds

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

- Participates in the USDA Child and Adult Care Food Program, offering no-cost suppers to after-school programs in eligible areas
- Provides snacks to the School-Age Child Care (SACC) programs
- Provides breakfast, lunch, and snacks to all students throughout the division to include early childhood programs
- 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 various community organizations throughout northern Virginia and Fairfax County 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 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 \$0.51 for paying students, \$4.12 for students eligible for reduced-price meals, and \$4.52 for students eligible for free meals. In addition, FCPS receives \$0.45 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 2026. 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.

FY 2026 Proposed Meal Prices		
	FY 2025	FY 2026
Breakfast		
Students	\$1.75	\$1.75
Reduced-Price	FREE	FREE
Adults	\$2.75	\$2.75
Lunch		
Elementary	\$3.25	\$3.25
Middle & High	\$3.50	\$3.50
Reduced-Price	FREE	FREE
Adults	\$4.75	\$4.75

FCPS Lunch Price History ¹		
FY 2017 - FY 2026		
Fiscal Year	Student Lunch	
	ES	MS/HS
2026	\$ 3.25	\$ 3.50
2025	\$ 3.25	\$ 3.50
2024	\$ 3.25	\$ 3.50
2023	\$ 3.25	\$ 3.50
2022 ²	\$ 3.25	\$ 3.50
2021 ³	\$ 3.25	\$ 3.50
2020	\$ 3.25	\$ 3.50
2019	\$ 3.25	\$ 3.50
2018	\$ 3.00	\$ 3.25
2017	\$ 3.00	\$ 3.25

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

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

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

Comparison of Division Meal Prices Across WABE Jurisdictions			
School Year 2024-2025			
	Breakfast Prices		Lunch Prices
	All Students	Elementary	Middle/High
Alexandria City	\$2.10	\$3.15	\$3.35
Arlington County	\$2.25	\$3.35	\$3.60
Fairfax County	\$1.75	\$3.25	\$3.50
Falls Church City	\$2.50	\$3.50	\$4.25
Loudoun County	\$2.30	\$3.25	\$3.35
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 lunch at no cost.

Source: 2025 Washington Area Boards of Education (WABE) Guide

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 2025 Approved	FY 2025 Revised	FY 2026 Proposed	Change Approved to Proposed		Change Revised to Proposed	
				Amount	Percent	Amount	Percent
Budget	\$ 148.8	\$ 138.0	\$ 139.1	\$ (9.6)	-6.5%	\$ 1.2	0.8%
Positions	57.5	57.5	57.5	-	0.0%	-	0.0%

Explanation of Significant Fund and Position Changes

The FY 2026 Proposed Budget for the Food and Nutrition Services Fund totals \$139.1 million and includes 57.5 positions. This is a decrease of \$9.6 million, or 6.5 percent, from the FY 2025 Approved Budget, and an increase of \$1.2 million, or 0.8 percent, over the FY 2025 Revised Budget.

Revenue for this fund totals \$102.8 million. This represents a net increase of \$4.9 million, or 5.0 percent, over the FY 2025 Approved Budget primarily due to projected increases in federal aid of \$2.8 million, food sales of \$1.5 million, and other revenue of \$0.5 million. In addition, the revenue budget represents an increase of \$4.9 million, or 5.0 percent, over the FY 2025 Revised Budget primarily due to increases in federal aid, as well as increases in food sales and other revenue.

In FY 2026, total disbursements, including all operational and administrative costs for this fund, total \$139.1 million. This represents a net decrease of \$9.6 million, or 6.5 percent, from the FY 2025 Approved Budget and an increase of \$1.2 million, or 0.8 percent, over the FY 2025 Revised Budget. The FY 2026 Proposed Budget includes a 7.0 percent compensation adjustment for all employees, contract length increases for food service workers, rate changes for retirement and health, and an adjustment for employee turnover. The decrease from the FY 2025 Approved Budget is due primarily to a decrease in the general reserve related to the multiyear excess balance corrective action plan submitted to the Virginia Department of Education (VDOE). The FY 2025 Revised Budget includes adjustments related to compensation, food products, and real estate rental, offset by decreases in capital outlay related to one-time equipment purchases.

FNS currently has registered dietitian nutritionists on staff dedicated to ensuring all students, regardless of food allergies, medical conditions, or with cultural and philosophical dietary preferences have access to healthy food in our schools.

Special Revenue Funds

Adult and Community Education Fund Statement¹

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actuals	FY 2025 Approved	FY 2025 Revised ²	FY 2026 Proposed
BEGINNING BALANCE, July 1	\$ (557,874)	\$ (387,328)	\$ (351,406)	\$ -	\$ 23,580	\$ -
REVENUE:						
State Aid	\$ 986,215	\$ 1,119,471	\$ 1,107,533	\$ 1,144,465	\$ 1,144,465	\$ 1,144,769
Federal Aid	2,597,654	2,333,367	2,351,512	2,253,526	2,355,460	2,308,769
Tuition	2,927,992	3,150,991	3,068,066	4,624,912	4,624,912	4,720,985
Industry, Foundation, Other	9,932	77,967	115,098	147,217	147,217	150,755
Total Revenue	\$ 6,521,792	\$ 6,681,796	\$ 6,642,209	\$ 8,170,121	\$ 8,272,054	\$ 8,325,278
TRANSFERS IN:						
School Operating Fund	\$ 1,535,709	\$ 1,392,762	\$ 1,754,081	\$ 1,396,250	\$ 1,396,250	\$ 1,396,250
Total Transfers In	\$ 1,535,709	\$ 1,392,762	\$ 1,754,081	\$ 1,396,250	\$ 1,396,250	\$ 1,396,250
Total Revenue and Transfers	\$ 8,057,501	\$ 8,074,558	\$ 8,396,291	\$ 9,566,371	\$ 9,668,304	\$ 9,721,528
Total Funds Available	\$ 7,499,627	\$ 7,687,230	\$ 8,044,885	\$ 9,566,371	\$ 9,691,885	\$ 9,721,528
EXPENDITURES	\$ 7,886,955	\$ 8,038,635	\$ 8,021,305	\$ 9,566,371	\$ 9,691,885	\$ 9,721,528
ENDING BALANCE, June 30	\$ (387,328)	\$ (351,406)	\$ 23,580	\$ -	\$ -	\$ -
Less:						
Outstanding Encumbered Obligations	\$ 49,611	\$ 42,019	\$ 15,462	\$ -	\$ -	\$ -
AVAILABLE ENDING BALANCE	\$ (436,939)	\$ (393,424)	\$ 8,118	\$ -	\$ -	\$ -

¹Does not add due to rounding.

²As presented to the School Board at the FY 2025 Midyear Budget Review on December 19, 2024.

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 Multilingual Learners (ML) 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 DMV Permit Testing and 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. ACE also provides registration services for other FCPS programming including summer learning, ESY, economics and personal finance (EPF) during the school year, and parent service classes.

In FY 2026, ACE will implement a new registration and course management system that will improve the overall experience of ACE students to search for and enroll in an ACE class. 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.

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 2025 Approved	FY 2025 Revised	FY 2026 Proposed	Change Approved to Proposed		Change Revised to Proposed	
				Amount	Percent	Amount	Percent
Budget	\$ 9.6	\$ 9.7	\$ 9.7	\$ 0.2	1.6%	\$ 0.0	0.3%
Positions	33.4	33.4	33.4	-	0.0%	-	0.0%

Explanation of Significant Fund and Position Changes

The FY 2026 Proposed Budget for the ACE Fund totals \$9.7 million and includes 33.4 positions. This is an increase of \$0.2 million, or 1.6 percent, over the FY 2025 Approved Budget, and an increase of \$29,644, or 0.3 percent, over the FY 2025 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 \$9.7 million. This represents an increase of \$0.2 million, or 1.6 percent, over the FY 2025 Approved Budget and an increase of \$53,224 or 0.6 percent, over the FY 2025 Revised Budget. The increase over the FY 2025 Approved Budget is due primarily to an increase of \$96,073 in tuition to reflect rate increases adjusted for course demand and an increase of \$55,243 in federal aid. The increase over the FY 2025 Revised Budget is primarily due to an increase of \$96,073 in tuition to reflect rate increases adjusted for course demand offset by a decrease of \$46,691 in federal aid.

The FY 2026 ACE fund expenditures total \$9.7 million and reflect a \$0.2 million, or 1.6 percent, increase over the FY 2025 Approved Budget and a \$29,644, or 0.3 percent, increase over the FY 2025 Revised Budget. The FY 2026 Proposed Budget includes a 7.0 percent compensation adjustment for all employees, rate changes for retirement and health, and an adjustment for employee turnover. The increase over the FY 2025 Revised Budget is primarily due to additional funding related to the increased demand for courses.

Special Revenue Funds

Grants and Self-Supporting Programs Fund Statement¹

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2025 Revised ²	FY 2026 Proposed
BEGINNING BALANCE, July 1						
Grants	\$ 20,024,167	\$ 27,244,071	\$ 32,022,747	\$ -	\$ 63,682,864	\$ -
Summer School	11,482,978	17,101,168	21,992,993	2,932,187	17,270,520	2,853,319
BEGINNING BALANCE, JULY 1	\$ 31,507,145	\$ 44,345,240	\$ 54,015,739	\$ 2,932,187	\$ 80,953,384	\$ 2,853,319
RECEIPTS:						
Grants						
State Aid	\$ 4,043,808	\$ 6,446,581	\$ 42,208,813	\$ 8,322,831	\$ 25,913,560	\$ 8,515,744
Federal Aid	69,740,761	61,798,844	77,679,498	52,028,401	95,786,238	50,997,444
Industry, Foundation, Other	930,367	1,055,017	1,128,411	-	305,997	-
Grants Reserve	-	-	-	6,000,000	6,000,000	6,000,000
Summer School						
State Aid	3,439,842	665,315	1,353,719	1,810,454	1,810,454	1,810,454
Tuition	2,070,093	2,437,361	2,512,808	2,874,250	2,874,250	2,859,250
Industry, Foundation, Other	16,347	336,680	342,091	80,000	80,000	80,000
Total Receipts	\$ 80,241,217	\$ 72,739,797	\$ 125,225,341	\$ 71,115,936	\$ 132,770,499	\$ 70,262,892
TRANSFERS IN:						
School Operating Fund (Grants)	\$ 14,852,154	\$ 13,096,815	\$ 15,896,815	\$ 15,096,815	\$ 15,096,815	\$ 15,096,815
School Operating Fund (Summer School)	7,756,398	7,756,398	11,095,034	7,756,398	7,756,398	17,056,398
Cable Communications Fund (Grants)	2,179,486	2,002,936	2,154,707	1,725,467	1,725,467	1,725,467
Total Transfers In	\$ 24,788,038	\$ 22,856,149	\$ 29,146,555	\$ 24,578,680	\$ 24,578,680	\$ 33,878,680
Total Funds Available	\$ 136,536,400	\$ 139,941,186	\$ 208,387,636	\$ 98,626,803	\$ 238,302,563	\$ 106,994,891
EXPENDITURES:						
Grants	\$ 84,526,672	\$ 79,621,517	\$ 107,408,127	\$ 77,173,514	\$ 202,510,941	\$ 76,335,470
Unallocated Grants	-	-	-	6,000,000	6,000,000	6,000,000
Summer School	7,664,489	6,303,929	20,026,124	12,599,970	26,938,303	21,839,127
Total Expenditures	\$ 92,191,161	\$ 85,925,446	\$ 127,434,251	\$ 95,773,484	\$ 235,449,244	\$ 104,174,597
RESERVES:						
Summer School Reserve	\$ -	\$ -	\$ -	\$ 2,853,319	\$ 2,853,319	\$ 2,820,294
Total Disbursements	\$ 92,191,161	\$ 85,925,446	\$ 127,434,251	\$ 98,626,803	\$ 238,302,563	\$ 106,994,891
ENDING BALANCE, JUNE 30	\$ 44,345,240	\$ 54,015,739	\$ 80,953,384	\$ -	\$ -	\$ -
Less:						
Outstanding Encumbered Obligations	1,741,198	3,602,922	8,476,746	-	-	-
Available Ending Balance	\$ 42,604,042	\$ 50,412,817	\$ 72,476,638	\$ -	\$ -	\$ -

¹Does not add due to rounding.

²As presented to the School Board at the FY 2025 Midyear Budget Review on December 19, 2024.

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 2026 Proposed Budget for this special revenue fund is \$107.0 million and includes 663.5 positions. This represents an increase of \$8.4 million, or 8.5 percent, over the FY 2025 Approved Budget and a decrease of \$131.3 million, or 55.1 percent, from the FY 2025 Revised Budget. The fund is projected to increase by 2.5 positions over the FY 2025 Approved Budget and decrease by 11.5 positions from the FY 2025 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 2026 Proposed Budget for the Grants Subfund totals \$82.3 million and includes 655.0 positions, which is a decrease of \$0.8 million, or 1.0 percent, from the FY 2025 Approved Budget and a decrease of \$126.2 million, or 60.5 percent, from the FY 2025 Revised Budget.

Special Revenue Funds

Grants Subfund ¹ (\$ in millions)							
	FY 2025 Approved		FY 2026 Proposed		Variance		
	Amount	Positions	Amount	Positions	Amount	Positions	
Federally Funded							
Title I, Part A	\$ 35.8	283.7	\$ 35.4	283.7	\$ (0.3)	-	
Provides funds for staff and resources to schools with the highest level of poverty to ensure children receive a fair, equitable, and high-quality education and to close educational achievement gaps.							
Title II, Part A	4.6	16.0	4.6	16.0	-	-	
Provides funds to increase student academic achievement by improving and increasing the number of highly qualified teachers, principals, and assistant principals.							
Title III, Part A	4.2	13.0	4.2	13.0	0.0	-	
Provides funds to ensure that Multilingual learners (ML) attain English proficiency and develop high levels of academic achievement in English.							
Title III, Immigrant and Youth	0.3	-	0.3	-	(0.0)	-	
Provides funds to ensure that immigrant students attain English proficiency and develop high levels of academic achievement in English							
Title IV, Part A	2.3	-	2.9	-	0.5	-	
Provides funds for programs and activities to improve students' academic achievement by increasing the capacity of local school divisions.							
Head Start²	2.2	-	2.2	-	(0.1)	-	
Provides funds to promote school readiness for children from birth to age five from low-income families by enhancing their cognitive, social, and emotional development.							
Early Head Start²	1.3	-	1.4	-	0.0	-	
Provides funds for intensive comprehensive child development and family support services to low-income infants, toddlers, pregnant women, and their families.							
Medicaid	3.0	16.5	3.3	16.5	0.2	-	
Reimbursement for health-related services provided by Fairfax County Public Schools to children enrolled in the Medicaid program.							
USDA	1.5	-	-	-	(1.5)	-	
Reimbursement for meals that meet the Child and Adult Care Food Program (CACFP) criteria in the PreK and Early Head Start Program.							
Others < \$200,000	0.2	0.7	0.2	3.2	-	2.5	
These grants include Interpreter Training, McKinney Vento, DoDEA Code Up, School-Based Mental Health, and Ready Regions.							
State Funded							
State Technology Plan	5.1	-	5.1	-	-	-	
Provides funds to enhance personalized, equitable student learning experiences, support innovative professional learning, and create cultures of change through innovative leadership practices with technology.							
Juvenile Detention Center	2.5	13.0	2.6	13.0	0.1	-	
Provides funds for full-day educational services to school-aged students who are residing at the detention center.							
Adult Detention Center	0.4	2.5	0.5	2.5	0.1	-	
Provides funds for special education services to school-aged students who are residing at the detention center.							
Others < \$200,000	0.3	3.2	0.3	3.2	(0.0)	-	
These grants include Individual Student Alternative Education Plan (ISAEP), Jobs for VA Graduates, and Transition Support Resource Center.							
Privately Funded/Self-Supporting							
Cable Communications	1.7	23.0	1.7	23.0	-	-	
Provides funds from cable franchise operating fees to support the Fairfax County Public Schools learning channels.							
Locally Funded							
PreK	13.0	229.0	13.0	229.0	-	-	
Provides funds for a full-day program that primarily serves income-eligible children who are four years old by September 30.							
PreK/VPI²	12.8	-	12.8	-	-	-	
Provides funds for a quality preschool program that serves at-risk three-and-four-year-olds unserved by the federal Head Start program.							
Head Start	1.4	34.0	1.4	34.0	-	-	
Local portion of Federal Head Start Program.							
Early Head Start	0.4	18.0	0.4	18.0	-	-	
Local portion of Federal Early Head Start Program.							
Cable Communications	0.4	-	0.4	-	-	-	
Local portion of Cable Communications program.							
Grant Reserve	6.0	-	6.0	-	-	-	
Less: Work Performed for Others (WPFO)							
	(16.3)	-	(16.3)	-	0.0	-	
Subfund Total	\$ 83.2	652.5	\$ 82.3	655.0	\$ (0.8)	2.5	

¹Does not add due to rounding.

²Offset by Work Performed for Others (WPFO).

Special Revenue Funds

In FY 2026, the summer school program will continue to address learning loss and provide enrichment opportunities.

Summer School Subfund

The Summer School and SOL Remediation Subfund consists of 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 2026 Proposed Budget for Summer School and SOL Remediation Subfund is \$24.7 million and includes 8.5 positions. This reflects an increase of \$9.2 million, or 59.6 percent, over the FY 2025 Approved Budget and a decrease of \$5.1 million, or 17.2 percent, from the FY 2025 Revised Budget. The increase over the approved budget is primarily due to the continued enhancement of summer programs, offset by a decrease in tuition received due to a math statistics course that is no longer offered by the Thomas Jefferson Summer School program. In addition, unspent funds from the prior year are carried over and reflected in the FY 2025 Revised Budget. In FY 2026, 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 2026 budget for the Special Education Extended School Year program is \$7.9 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 2026 budget for transportation is \$5.4 million. Buses transport students from select FCPS high schools to designated Summer School program sites.
- **High School Summer programs:** The FY 2026 budget for High School Summer programs is \$8.0 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 2026 budget for Summer Learning programs is \$3.2 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 2026 budget for Bridge to Kindergarten is \$0.1 million. This program is designed to support students who have not had formal preschool before starting kindergarten.
- **Thomas Jefferson Summer School program:** The FY 2026 budget for the Thomas Jefferson Summer School program is \$35,000. This program gives students the opportunity to pursue their passion for science and engineering.

Accounting Basis

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

Grants and Self-Supporting Programs Fund (\$ in millions)							
	FY 2025 Approved	FY 2025 Revised	FY 2026 Proposed	Change		Change	
				Approved to Proposed Amount	Approved to Proposed Percent	Revised to Proposed Amount	Revised to Proposed Percent
Budget	\$ 98.6	\$ 238.3	\$ 107.0	\$ 8.4	8.5%	\$ (131.3)	-55.1%
Positions	661.0	675.0	663.5	2.5	0.4%	(11.5)	-1.7%

Explanation of Significant Fund and Position Changes

The FY 2026 Proposed Budget for the Grants and Self-Supporting Programs Fund is \$107.0 million, which represents an increase of \$8.4 million, or 8.5 percent, from the FY 2025 Approved Budget and a decrease of \$131.3 million, or 55.1 percent, from the FY 2025 Revised Budget.

Total revenue for the Grants and Self-Supporting Programs Fund is \$70.3 million. This represents a decrease of \$0.8 million, or 1.2 percent, over the FY 2025 Approved Budget and a decrease of \$62.5 million, or 47.1 percent, from the FY 2025 Revised Budget. The FY 2025 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 2025 Midyear Budget Review.

The FY 2026 transfer from the School Operating Fund totals \$32.2 million, which represents an increase of \$9.3 million, or 40.7 percent, over the FY 2025 Approved Budget and Revised Budgets.

The FY 2026 Grants and Self-Supporting expenditure projection totals \$107.0 million. This represents an increase of \$8.4 million, or 8.5 percent, over the FY 2025 Approved Budget, and a decrease of \$131.3 million, or 55.1 percent, from the FY 2025 Revised Budget. The FY 2026 Proposed Budget includes a 7.0 percent compensation adjustment for all employees, contract length increases for H scale transportation and food service workers, rate changes for retirement and health, and an adjustment for employee turnover. The Grants Subfund decreased by \$0.8 million primarily due to a decrease in Title I, Part A, Title III Immigrant and Youth, the U.S. Department of Agriculture funding moving to the Food and Nutrition Services fund, and Individual Student Alternative Education Plan grants offset by an increase in Title IV, Part A; Title III; Medicaid; Juvenile Detention Center, and the Adult Detention Center grants. The Summer School Subfund increased by \$9.3 million primarily due to the school operating fund transfer increase that will support the continued enhancement of summer programs, offset by a decrease in tuition received related to changes to the Thomas Jefferson Summer School program which is due to no longer offering a math statistics course. The FY 2025 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 2025 Revised Budget as well as new and revised grant awards recognized at the FY 2025 Midyear Budget Review. The FY 2026 Proposed Budget includes an increase of 2.5 positions over the FY 2025 Approved Budget, which is due to the increase of a 0.5 DoDEA Code Up position, a 1.0 School-Based Mental Health position, and a 1.0 Ready Regions 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 ¹						
	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2025 Revised ²	FY 2026 Proposed
BEGINNING BALANCE, July 1	\$ 52,991,181	\$ 56,633,276	\$ 59,955,218	\$ 57,590,168	\$ 65,699,597	\$ 63,726,050
REVENUE:						
Workers' Compensation						
School Operating Fund	\$ 11,838,928	\$ 11,838,928	\$ 14,843,928	\$ 10,738,928	\$ 10,738,928	\$ 15,138,928
Food and Nutrition Services Fund	324,284	324,284	324,284	324,284	324,284	324,284
Other Insurance						
School Operating Fund	8,508,127	10,383,127	11,183,127	9,326,998	9,326,998	11,975,425
Insurance Proceeds	92,282	309,222	345,313	-	-	-
Total Revenue	\$ 20,763,621	\$ 22,855,561	\$ 26,696,652	\$ 20,390,210	\$ 20,390,210	\$ 27,438,637
Total Funds Available	\$ 73,754,802	\$ 79,488,837	\$ 86,651,870	\$ 77,980,378	\$ 86,089,807	\$ 91,164,687
EXPENDITURES:						
Workers' Compensation						
Administration	\$ 747,522	\$ 813,810	\$ 879,146	\$ 958,890	\$ 978,752	\$ 1,072,377
Claims Paid	8,115,649	9,820,014	9,224,216	9,725,000	9,725,000	14,011,512
Claims Management	1,794,558	2,525,482	3,002,704	1,250,000	1,250,000	1,250,000
Other Insurance	6,463,797	6,374,312	7,846,208	10,401,205	10,410,005	13,001,205
Allocated Reserve	-	-	-	1,447,548	7,310,304	5,413,846
Subtotal Expenditures	\$ 17,121,526	\$ 19,533,618	\$ 20,952,273	\$ 23,782,643	\$ 29,674,061	\$ 34,748,941
Net Change in Accrued Liability						
Workers' Compensation	\$ (2,392,513)	\$ 2,028,014	\$ 153,586	\$ -	\$ -	\$ -
Other Insurance	154,341	4,171,158	2,064,425	-	-	-
Subtotal Net Change in Accrued Liability	\$ (2,238,172)	\$ 6,199,172	\$ 2,218,011	\$ -	\$ -	\$ -
ENDING BALANCE, June 30	\$ 56,633,276	\$ 59,955,218	\$ 65,699,597	\$ 54,197,735	\$ 56,415,746	\$ 56,415,746
Less:						
Outstanding Encumbered Obligations	\$ 36,101	\$ 169,206	\$ 28,663	\$ -	\$ -	\$ -
Available Ending Balance	\$ 56,597,175	\$ 59,786,013	\$ 65,670,935	\$ 54,197,735	\$ 56,415,746	\$ 56,415,746
Less Restricted Reserves:						
Workers' Comp. Accrued Liability	\$ 40,685,581	\$ 42,713,595	\$ 42,867,181	\$ 42,713,595	\$ 42,867,181	\$ 42,867,181
Other Insurance Accrued Liability	7,312,982	11,484,140	13,548,565	11,484,140	13,548,565	13,548,565
Reserve for Catastrophic Occurrences	8,598,612	5,588,278	9,255,189	-	-	-
Total Reserves	\$ 56,597,175	\$ 59,786,013	\$ 65,670,935	\$ 54,197,735	\$ 56,415,746	\$ 56,415,746
Total Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

¹Does not add due to rounding.

²As presented to the School Board at the FY 2025 Midyear Budget Review on December 19, 2024.

School Insurance Fund

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

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

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

School Insurance Fund (\$ in millions)							
	FY 2025 Approved	FY 2025 Revised	FY 2026 Proposed	Change Approved to Proposed		Change Revised to Proposed	
				Amount	Percent	Amount	Percent
Budget	\$ 23.8	\$ 29.7	\$ 34.7	\$ 11.0	46.1%	\$ 5.1	17.1%
Positions	11.8	11.8	11.8	-	0.0%	-	0.0%

Explanation of Significant Fund and Position Changes

The FY 2026 Proposed Budget for the School Insurance Fund is \$34.7 million, an increase of \$11.0 million, or 46.1 percent, over the FY 2025 Approved Budget and an increase of \$5.1 million, or 17.1 percent, over the FY 2025 Revised Budget. Projected revenue for FY 2026 totals \$27.4 million, an increase of \$7.0 million, or 34.6 percent, over the FY 2025 Approved and Revised Budgets. The increase in revenue is due to additional funding of \$4.4 million to cover increases in worker's compensation claims, and additional funding of \$2.6 million for increases in self-liability and property and loss insurance. 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 2026 Proposed Budget expenditures total \$29.3 million, an increase of \$7.0 million, or 31.3 percent, over the FY 2025 Approved Budget and an increase of \$7.0 million, or 31.2 percent, over the FY 2025 Revised Budget due to higher insurance costs in the Risk Management program and increased claims costs in the Worker's Compensation program. The allocated contingency reserve totals \$5.4 million, an increase of \$4.0 million over the FY 2025 Approved Budget and a decrease of \$1.9 million, or 25.9 percent, from the FY 2025 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 2026 Proposed Budget includes a total of 11.8 positions, which is unchanged from the FY 2025 Approved and Revised Budgets. The FY 2026 Proposed Budget includes a 7.0 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 Statement¹

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2025 Revised ²	FY 2026 Proposed
BEGINNING BALANCE, July 1	\$ 124,021,193	\$ 93,126,300	\$ 62,662,347	\$ 75,296,275	\$ 39,065,197	\$ 43,965,401
REVENUE:						
Employer Contributions	\$ 252,126,718	\$ 268,987,831	\$ 293,647,919	\$ 317,948,311	\$ 317,948,311	\$ 387,516,407
Employee Contributions	74,316,357	76,816,672	78,352,550	90,283,003	90,283,003	98,019,260
Retiree/Other Contributions	59,428,519	63,689,962	65,163,308	72,217,352	72,217,352	71,438,833
Interest Income	115,294	1,293,856	1,493,817	-	-	-
Rebates and Subsidies	52,206,464	58,622,626	80,397,087	58,828,912	58,828,912	90,641,513
Subtotal	\$ 438,193,353	\$ 469,410,948	\$ 519,054,682	\$ 539,277,577	\$ 539,277,577	\$ 647,616,013
Flexible Spending Accounts (FSA) Withholdings	\$ 11,890,714	\$ 11,429,774	\$ 11,901,520	\$ 12,462,784	\$ 12,462,784	\$ 11,824,559
Total Revenue	\$ 450,084,067	\$ 480,840,721	\$ 530,956,203	\$ 551,740,361	\$ 551,740,361	\$ 659,440,572
Total Funds Available	\$ 574,105,260	\$ 573,967,022	\$ 593,618,550	\$ 627,036,636	\$ 590,805,558	\$ 703,405,973
EXPENDITURES/PAYMENTS:						
Health Benefits Paid	\$ 371,758,862	\$ 406,592,437	\$ 443,080,125	\$ 430,600,525	\$ 430,600,525	\$ 529,105,920
Premiums Paid	77,752,471	78,170,921	84,865,313	89,483,847	89,483,847	94,800,278
Claims Incurred but not Reported (IBNR)	26,670,000	28,622,000	30,499,000	29,184,987	31,061,987	35,269,000
IBNR Prior Year Credit	(21,880,000)	(26,670,000)	(28,622,000)	(28,622,000)	(30,499,000)	(30,499,000)
Health Administrative Expenses	14,855,117	13,185,319	12,923,403	13,316,289	13,508,357	13,623,376
Subtotal	\$ 469,156,450	\$ 499,900,677	\$ 542,745,841	\$ 533,963,649	\$ 534,155,716	\$ 642,299,574
Flexible Spending Accounts Reimbursement	\$ 11,617,596	\$ 11,194,873	\$ 11,593,716	\$ 12,462,784	\$ 12,462,784	\$ 11,824,559
FSA Administrative Expenses	204,913	209,124	213,796	221,656	221,656	241,080
Subtotal	\$ 11,822,509	\$ 11,403,998	\$ 11,807,512	\$ 12,684,441	\$ 12,684,441	\$ 12,065,639
Total Expenditures/Payments	\$ 480,978,959	\$ 511,304,675	\$ 554,553,353	\$ 546,648,090	\$ 546,840,157	\$ 654,365,213
ENDING BALANCE, June 30	\$ 93,126,300	\$ 62,662,347	\$ 39,065,197	\$ 80,388,547	\$ 43,965,401	\$ 49,040,760
Less:						
Outstanding Encumbered Obligations	\$ 169,144	\$ 138,459	\$ 192,068	\$ -	\$ -	\$ -
Premium Stabilization Reserve	92,957,157	62,523,889	38,873,129	80,388,547	43,965,401	49,040,760
AVAILABLE ENDING BALANCE, June 30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

¹Does not add due to rounding.

²As presented to the School Board at the FY 2025 Midyear Budget Review on December 19, 2024.

The School Health and Flexible Benefits Fund provides for the funding and administration of health plans for approximately 60,000 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 approximately 60,000 participating employees, retirees, and their dependents and spouses. In addition, the fund provides for the administration of employee-funded health care and dependent care expenses for employees enrolled in the flexible spending account program. The Office of Benefit Services in the Department of Financial Services manages the Fund.

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 stand-alone dental coverage from either the dental network organization (DNO) plan or the dental preferred provider organization (DPPO) plan, which are both administered by Aetna Dental.

Since 2017 pharmacy benefits have been administered by CVS Caremark for active employees and pre-Medicare retirees and by SilverScript for Medicare-eligible retirees. FCPS implemented a Medicare Part D Employer Group Waiver Plan (EGWP) in

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

FCPS contributes approximately 85 percent of the established medical plan premium for employees enrolled in individual coverage and 75 percent of the 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 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 claim fluctuation margins in the premium amounts. Additionally, self-insured plans are exempt from paying some premium taxes and may be exempt from some mandated benefits. The 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, as well as the Aetna Medicare Advantage plan are fully insured.

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

FCPS continues to implement cost-saving measures for the division and its employees by benchmarking the benefit and copayment levels to ensure market relevance and competitiveness. To ensure plans covers 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 has a one-time option to drop FCPS coverage and re-enter the FCPS plan.

Accounting Basis

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

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 2025 Approved	FY 2025 Revised	FY 2026 Proposed	Change Approved to Proposed		Change Revised to Proposed	
				Amount	Percent	Amount	Percent
Budget	\$ 627.0	\$ 590.8	\$ 703.4	\$ 76.4	12.2%	\$ 112.6	19.1%
Positions	33.0	33.0	33.0	-	0.0%	-	0.0%

Explanation of Significant Fund and Position Changes

The FY 2026 Proposed Budget for the School Health and Flexible Benefits Fund totals \$703.4 million, an increase of \$76.4 million, or 12.2 percent, over the FY 2025 Approved Budget and an increase of \$112.6 million, or 19.1 percent, over the FY 2025 Revised Budget. The FY 2026 Proposed beginning balance totals \$44.0 million, a decrease of \$31.3 million, or 41.6 percent, from the FY 2025 Approved Budget and an increase of \$4.9 million, or 12.5 percent, over the FY 2025 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 \$659.4 million and represents an increase of \$107.7 million, or 19.5 percent, over the FY 2025 Approved and Revised Budgets primarily due to plan year 2025 premium increases for both Cigna and Kaiser Permanente and increases in pharmacy rebates and subsidies. Premium changes are made on a calendar year basis and take effect on January 1 of each plan year.

Expenditures and payments for FY 2026, excluding the contingency reserve, total \$654.4 million, an increase of \$107.7 million, or 19.7 percent, over the FY 2025 Approved Budget and an increase of \$107.5 million, or 19.7 percent, over the FY 2025 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 2025 Approved Budget is the continued escalation in medical and pharmaceutical claims. The FY 2026 Proposed Budget includes 33.0 positions, which is unchanged from the FY 2025 Approved and Revised Budgets. The FY 2026 Proposed Budget includes a 7.0 percent compensation adjustment for all employees, rate changes for retirement and health, and an adjustment for employee turnover.

The premium stabilization reserve totals \$49.0 million, a decrease of \$31.3 million, or 39.0 percent, from the FY 2025 Approved budget and an increase of \$5.1 million, or 11.5 percent, over the FY 2025 Revised budget due to the net impact of final revenue and expenditures for FY 2024.

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

Educational Employees' Supplementary Retirement System of Fairfax County							
Fund Statement ¹							
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2025	FY 2026	
	Actual	Actual	Actual	Approved	Revised ²	Proposed	
BEGINNING BALANCE, July 1	\$ 3,272,144,651	\$ 2,997,916,443	\$ 3,076,899,281	\$ 3,301,741,542	\$ 3,213,963,803	\$ 3,461,362,255	
REVENUE:							
Contributions	\$ 161,137,295	\$ 169,698,599	\$ 178,096,257	\$ 193,352,276	\$ 193,352,276	\$ 205,804,535	
Investment Income	(222,951,266)	134,840,632	196,002,347	301,200,000	301,200,000	294,200,000	
Total Revenue	\$ (61,813,971)	\$ 304,539,231	\$ 374,098,604	\$ 494,552,276	\$ 494,552,276	\$ 500,004,535	
Total Funds Available	\$ 3,210,330,680	\$ 3,302,455,673	\$ 3,450,997,885	\$ 3,796,293,818	\$ 3,708,516,079	\$ 3,961,366,790	
EXPENDITURES	\$ 212,414,238	\$ 225,556,392	\$ 237,034,082	\$ 244,042,736	\$ 247,153,824	\$ 260,665,007	
ENDING BALANCE, June 30	\$ 2,997,916,443	\$ 3,076,899,281	\$ 3,213,963,803	\$ 3,552,251,082	\$ 3,461,362,255	\$ 3,700,701,783	
Less:							
Outstanding Encumbered Obligations	\$ 100,504	\$ 63,037	\$ 38,004	\$ -	\$ -	\$ -	
AVAILABLE BALANCE, June 30	\$ 2,997,815,938	\$ 3,076,836,244	\$ 3,213,925,799	\$ 3,552,251,082	\$ 3,461,362,255	\$ 3,700,701,783	

¹Does not add due to rounding.

²As presented to the School Board at the FY 2025 Midyear Budget Review on December 19, 2024.

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 6.61 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 44,800 members, including approximately 23,100 active employees, 14,100 retirees, and 7,600 deferred-vested former employees.

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

In FY 2025, ERFC implemented 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

Trust Funds

FY 2026 ERFC Revenue (\$ in millions)

• Employer's Contribution	\$141.5
• Employees' Contribution	64.2
• Employee Buy-Ins	0.1
• Security Lending Income	0.6
• Investment Earnings	293.6
Total	\$500.0

of 55 with 25 years of service. Under DROP, active ERFC Legacy Plan members who are fully eligible for normal retirement will have the option to retire for purposes of the 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 that members receive when they leave FCPS. While in DROP, members do not pay employee contributions to ERFC but receive all active employee benefits.

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 3.3 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.

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 2025 Approved	FY 2025 Revised	FY 2026 Proposed	Change Approved to Proposed		Change Revised to Proposed	
				Amount	Percent	Amount	Percent
Budget	\$ 244.0	\$ 247.2	\$ 260.7	\$ 16.6	6.8%	\$ 13.5	5.5%
Positions	37.0	37.0	37.0	-	0.0%	-	0.0%

Explanation of Significant Fund and Position Changes

The FY 2026 projected revenue for the ERFC Fund is \$500.0 million, an increase of \$5.5 million, or 1.1 percent, over the FY 2025 Approved and Revised Budgets due to lower expected investment returns offset by higher contributions. Investment income totals \$294.2 million, a decrease of \$7.0 million, or 2.3 percent, from the FY 2025 Approved and Revised Budgets. Contributions total \$205.8 million, an increase of \$12.5 million, or 6.4 percent, over the FY 2025 Approved and Revised Budgets. The employer contribution rate increased from 6.48 percent to 6.61 percent for FY 2025; the employee contribution rate is 3.0 percent.

Expenditures total \$260.7 million, an increase of \$16.6 million, or 6.8 percent, over the FY 2025 Approved Budget and an increase of \$13.5 million, or 5.5 percent, over the FY 2025 Revised Budget. Expenditures are classified as retiree payments, investment expenses, or administrative costs. Retiree payments total \$242.8 million, an increase of \$16.2 million, or 7.1 percent, over the FY 2025 Approved Budget and an increase of \$12.2 million, or 5.3 percent, over the FY 2025 Revised Budget. The increase over the approved budget is primarily due to a growing retiree population and cost-of-living adjustments for retirees. Investment expenses total \$8.7 million which is a decrease of \$0.2 million, or 2.1 percent, from the FY 2025 Approved Budget and an increase of \$0.4 million, or 4.8 percent, over the FY 2025 Revised Budget. Investment expenses are determined based on average net assets. Administrative expenses total \$9.2 million which is an increase of \$0.6 million, or 7.5 percent, over the FY 2025 Approved Budget and an increase of \$0.9 million, or 10.8 percent, over the FY 2025 Revised Budget. Changes in administrative expenses are driven primarily by salaries and benefits.

The FY 2026 Proposed Budget includes 37.0 positions, which is unchanged from the FY 2025 Approved and Revised Budgets. The FY 2026 Proposed Budget includes a 7.0 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 ¹						
	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2025 Revised ²	FY 2026 Proposed
BEGINNING BALANCE, July 1	\$ 208,374,626	\$ 193,561,876	\$ 213,447,919	\$ 223,322,419	\$ 238,830,591	\$ 248,705,091
REVENUE:						
Employer Contributions	\$ 15,412,471	\$ 15,536,667	\$ 23,177,000	\$ 23,438,000	\$ 23,438,000	\$ 23,674,000
Net Investment Income	(19,691,860)	14,986,379	20,491,342	5,000,000	5,000,000	5,000,000
Total Revenue	\$ (4,279,389)	\$ 30,523,046	\$ 43,668,342	\$ 28,438,000	\$ 28,438,000	\$ 28,674,000
Total Funds Available	\$ 204,095,237	\$ 224,084,922	\$ 257,116,261	\$ 251,760,419	\$ 267,268,591	\$ 277,379,091
EXPENDITURES:						
Benefits Paid	\$ 10,412,471	\$ 10,536,667	\$ 18,177,000	\$ 18,438,000	\$ 18,438,000	\$ 18,674,000
Administrative Expenses	120,889	100,336	108,670	125,500	125,500	125,500
Total Expenditures	\$ 10,533,360	\$ 10,637,003	\$ 18,285,670	\$ 18,563,500	\$ 18,563,500	\$ 18,799,500
ENDING BALANCE, June 30	\$ 193,561,876	\$ 213,447,919	\$ 238,830,591	\$ 233,196,919	\$ 248,705,091	\$ 258,579,591

¹Does not add due to rounding.

²As presented to the School Board at the FY 2025 Midyear Budget Review on December 19, 2024.

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 2025, FCPS contributed 127.1 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 2026 are \$18.7 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 aged 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 2025		FY 2026	Change		Change	
	Approved	Revised	Proposed	Approved to Proposed Amount	Proposed Percent	Revised to Proposed Amount	Proposed Percent
Budget	\$ 18.6	\$ 18.6	\$ 18.8	\$ 0.2	1.3%	\$ 0.2	1.3%
Positions	0.0	0.0	0.0	-	0.0%	-	0.0%

Explanation of Significant Fund and Position Changes

The FY 2026 Proposed Budget for the OPEB Fund totals \$18.8 million, an increase of \$0.2 million, or 1.3 percent, over the FY 2025 Approved and Revised Budgets. Revenue totals \$28.7 million and includes employer contributions totaling \$23.7 million and projected investment income of \$5.0 million. This represents an increase of \$0.2 million, or 0.8 percent, over the FY 2025 Approved and Revised Budgets due to higher actuarially determined contributions needed to meet expected benefit payments. Expenditures include \$18.7 million in benefits paid and \$0.1 million in administrative expenses. This represents a net increase of \$0.2 million, or 1.3 percent,

Trust Funds

over the FY 2025 Approved and Revised Budgets due to an increase in projected benefits paid in FY 2026 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 2021 - FY 2026							
	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2025	FY 2026
	Actual	Actual	Actual	Actual	Approved	Revised	Proposed
Enrollment							
General	163,530	162,111	162,781	162,955	163,005	162,654	162,407
Special Ed Level 2 and Preschool	<u>16,218</u>	<u>16,310</u>	<u>17,014</u>	<u>17,572</u>	<u>18,696</u>	<u>17,679</u>	<u>18,684</u>
Subtotal	179,748	178,421	179,795	180,527	181,701	180,333	181,091
Students Served at Fairfax Adult HS/Outside FCPS	<u>609</u>	<u>662</u>	<u>740</u>	<u>606</u>	<u>597</u>	<u>533</u>	<u>553</u>
Total	180,357	179,083	180,535	181,133	182,298	180,866	181,644
Multilingual Learners	33,325	34,944	35,949	37,277	38,163	38,163	37,742
Percent of Subtotal Enrollment	18.5%	19.6%	20.0%	20.6%	21.0%	21.2%	20.8%
Special Ed Unduplicated Count	26,468	26,711	27,940	29,689	29,697	30,570	31,183
Percent of Subtotal Enrollment	14.7%	15.0%	15.5%	16.4%	16.3%	17.0%	17.2%
Students Eligible for Free or Reduced-Price Meals ¹	-	-	60,081	63,538	66,995	65,692	67,004
Percent of Subtotal Enrollment	-	-	33.4%	35.2%	36.9%	36.4%	37.0%
Special Education Services	45,439	46,417	48,305	50,480	50,899	51,931	52,410
Number of Schools and Centers	199	199	199	199	199	199	199
New Schools	1	0	0	0	0	0	0
School Operating Fund Positions	24,606.7	24,763.2	24,656.9	25,279.6	25,743.7	25,882.7	26,029.3
School-Based Positions	22,863.6	22,962.1	22,789.7	23,381.6	23,851.8	23,995.8	24,134.4
Nonschool-Based Positions	1,743.1	1,801.1	1,867.2	1,898.1	1,891.9	1,886.9	1,894.9
Percent School-Based	92.9%	92.7%	92.4%	92.5%	92.7%	92.7%	92.7%
Percent Nonschool-Based	7.1%	7.3%	7.6%	7.5%	7.3%	7.3%	7.3%
Market Scale Adjustment	0.00%	2.00%	4.00%	5.00% ²	4.00%	4.00%	7.00%
195-Day Beginning Teacher Salary	\$50,000	\$51,000	\$53,313 ³	\$56,011	\$58,251	\$58,251	\$62,329
Average Teacher Salary	\$80,680	\$79,896	\$83,521	\$85,192	\$88,599	\$88,599	\$94,801 ⁴
195-Day Top of Scale Teacher Salary	\$104,269	\$106,354	\$112,290	\$119,152	\$123,918	\$123,918	\$132,592
FCPS Cost Per Pupil ⁵	\$16,505	\$18,118	\$18,772	\$19,795	\$20,940	\$20,940	\$22,644
Number of Buses	1,625	1,625	1,625	1,625	1,625	1,625	1,625
Average Age	8.6	8.7	8.4	8.5	8.6	8.6	8.2
School Operating Fund							
Total Disbursements (\$ in millions)	\$2,990.3	\$3,149.4	\$3,369.8	\$3,519.5	\$3,745.0	\$4,087.6	\$4,042.1
Source of SOF Revenue (\$ in millions)							
County \$	\$2,143.3	\$2,172.7	\$2,275.3	\$2,419.4	\$2,584.4	\$2,584.4	\$2,852.7
County %	66.4%	63.1%	61.4%	62.0%	69.0%	62.8%	70.6%
State \$	\$781.9	\$796.6	\$886.9	\$947.8	\$996.4	\$996.4	\$1,019.6
State %	24.2%	23.1%	23.9%	24.3%	26.6%	24.2%	25.2%
Federal \$	\$93.2	\$167.1	\$169.7	\$109.5	\$51.1	\$63.3	\$50.1
Federal %	2.9%	4.9%	4.6%	2.8%	1.4%	1.5%	1.2%
Beginning Balance \$ ⁶	\$103.4	\$204.3	\$263.2	\$301.4	\$28.1	\$346.9	\$28.1
Beginning Balance %	3.2%	5.9%	7.1%	7.7%	0.8%	8.4%	0.7%
City of Fairfax \$	\$47.7	\$48.9	\$52.9	\$58.6	\$55.6	\$55.6	\$61.7
City of Fairfax %	1.5%	1.4%	1.4%	1.5%	1.5%	1.4%	1.5%
Other \$	\$15.9	\$23.0	\$26.3	\$32.9	\$29.4	\$31.0	\$30.0
Other %	0.5%	0.7%	0.7%	0.8%	0.8%	0.8%	0.7%
Reserves \$	\$41.0	\$31.9	\$31.9	\$35.0	\$0.0	\$38.1	\$0.0
Reserves %	<u>1.3%</u>	<u>0.9%</u>	<u>0.9%</u>	<u>0.9%</u>	<u>0.0%</u>	<u>0.9%</u>	<u>0.0%</u>
Total \$	\$3,226.5	\$3,444.5	\$3,706.2	\$3,904.6	\$3,745.0	\$4,115.7	\$4,042.1

¹The 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.

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

³In FY 2023 teacher contracts increased from 194-day to 195-day.

⁴The FY 2026 average teacher salary is MA Step 10, 195-day.

⁵The FY 2021, FY 2022, and FY 2023 actual FCPS cost-per-pupil number includes federal stimulus funding.

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

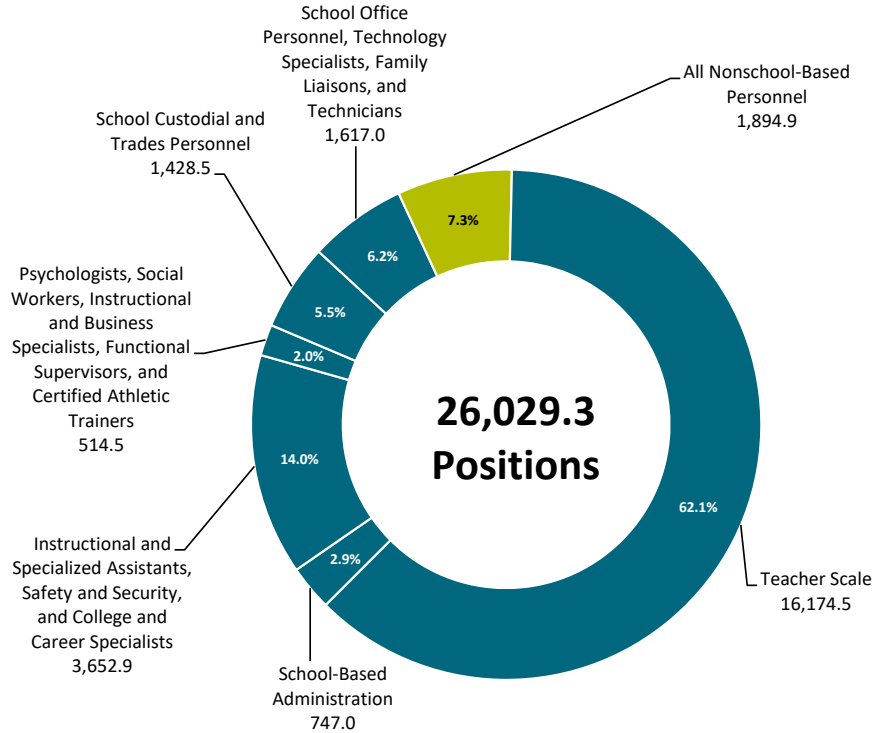
School Operating Fund Positions

Over 92 percent of Operating Fund positions, or 24,134.4, are in classrooms and school buildings, directly serving the needs of our students.

FY 2026 Proposed Budget Full-Time Positions

In FY 2026, FCPS expects to employ 26,029.3 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. Budgeted hourly personnel (e.g., hourly family liaisons, substitutes, bus drivers, and bus attendants) are not reflected in the charts below.

The Majority of Employees are School-Based



A total of 24,134.4 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 1,894.9 positions are nonschool-based which deliver central support to schools and represent 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 about 1.1 percent of total FCPS School Operating Fund positions.

FY 2026 Position Adjustment Summary*	
FY 2025 Approved	25,743.7
FY 2024 Final Budget Review	140.0
FY 2025 Midyear Budget Review	(1.0)
FY 2025 Revised	25,882.7
FY 2026 Adjustments	
• Enrollment and Student Needs	207.9
• Family Liaisons	43.8
• Certified Athletic Trainers Year 3	5.0
• Inclusive Preschool	22.0
• Safety and Security	3.0
• Title IX and Hearings	4.0
• Special Projects	1.0
• Staffing Reserve (nonrecurring from FY 2025 quarterly reviews)	(140.0)
FY 2026 Proposed	26,029.3

*Does not add due to rounding.

FY 2026 Nonschool-Based Positions by Type ¹		
Nonschool-Based Position Category ²	Positions	Percent of Total Operating Positions
Leadership Team and Management	281.0	1.1%
Specialists-Professional	485.8	1.9%
Specialists-Technical	256.2	1.0%
Technician/Paraprofessional	216.9	0.8%
Office Assistant Personnel	183.1	0.7%
Trades Personnel	406.0	1.6%
Transportation/Custodial Personnel	66.0	0.3%
Total	1,894.9	7.3%

¹Does not add due to rounding.

²FCPS 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 285.6 positions over the FY 2025 Approved Budget and an increase of 146.6 positions over the FY 2025 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 2022	FY 2023	FY 2024	FY 2025	FY 2025	FY 2026	FY 2025	FY 2026	FY 2025	FY 2026
	Actual	Actual	Actual	Approved	Revised	Proposed	Approved to Proposed	Proposed	Revised to Proposed	Proposed
Teacher Scale Positions	15,567.1	15,434.1	15,815.2	16,043.6	16,187.6	16,174.5	130.9	0.8%	(13.1)	-0.1%
School Administration	662.0	707.0	725.0	744.0	744.0	747.0	3.0	0.4%	3.0	0.4%
Psychologists, Social Workers, Instructional and Business Specialists, Functional Supervisors, and Certified Athletic Trainers	498.5	502.5	507.5	508.5	509.5	514.5	6.0	1.2%	5.0	1.0%
Instructional and Specialized Assistants, Safety and Security Specialists and Assistants, and College and Career Specialists	3,327.2	3,296.9	3,403.9	3,560.9	3,559.9	3,652.9	92.0	2.6%	93.0	2.6%
School Office Personnel, Tech Specialists, Family Liaisons, and Technicians	1,491.3	1,455.8	1,516.5	1,571.8	1,571.8	1,617.0	45.3	2.9%	45.3	2.9%
School Custodians and Trades Personnel	1,416.0	1,393.5	1,413.5	1,423.0	1,423.0	1,428.5	5.5	0.4%	5.5	0.4%
School-Based Total	22,962.1	22,789.7	23,381.6	23,851.8	23,995.8	24,134.4	282.6	1.2%	138.6	0.6%
All Nonschool-Based	1,801.1	1,867.2	1,898.1	1,891.9	1,886.9	1,894.9	3.0	0.2%	8.0	0.4%
Total	24,763.2	24,656.9	25,279.6	25,743.7	25,882.7	26,029.3	285.6	1.1%	146.6	0.6%

*Does not add due to rounding.

School-Based Positions

In FY 2026, there is a net increase of 282.6 school-based positions over the FY 2025 Approved Budget. The net increase over the approved budget is due to an increase of 207.9 positions for student needs and enrollment, 43.8 family liaison positions, 5.0 certified athletic trainers for year 3 implementation, 11.0 preschool teachers and 11.0 instructional assistants for the inclusive preschool expansion, and a net of 4.0 positions that were reclassified from nonschool-based to school-based to better reflect the responsibilities of the positions.

The net increase of 138.6 positions over the FY 2025 Revised Budget includes an increase of 207.9 positions for student needs and enrollment, 43.8 family liaison positions, 5.0 certified athletic trainers for year 3, and 11.0 PreK teacher and 11.0 instructional assistants for the inclusive preschool expansion offset by the reduction of 140.0 one-time staffing reserve teacher positions.

The FY 2026 Proposed Budget includes funding of \$20.0 million and 207.9 positions for enrollment and student needs. Funding of \$20.6 million and 218.3 positions are due to the increased need for special education services. This increase is offset by a decline in projected enrollment of 610 students and technical updates (e.g., square footage and FRM rates) representing a net reduction of 18.2 positions and \$1.5 million in savings. Multilingual learner service projections are offset by an increased number of positions to meet state requirements results in a net increase of 7.8 teachers and \$1.0 million.

School Operating Fund Positions

School Position Changes Based on Enrollment and Student Needs FY 2025 Approved to FY 2026 Proposed*					
	Elementary Positions	Middle Positions	High Positions	Total Positions	Amount (\$ in millions)
General Education and Administration					
Principal / Asst Principal	(1.0)	2.0	2.0	3.0	\$ 0.6
Teacher Scale	(15.0)	(4.6)	1.3	(18.2)	(2.2)
Technical and Office Personnel	1.0	(0.5)	1.0	1.5	0.1
Classroom Instructional Support	(10.0)	0.0	0.0	(10.0)	(0.6)
Custodial	6.5	(1.5)	0.5	5.5	0.4
Substitutes and Logistics					0.2
Subtotal	(18.5)	(4.6)	4.8	(18.2)	\$ (1.5)
Multilingual Learner (ML) Teachers	32.5	(0.5)	(24.2)	7.8	\$ 1.0
Special Education					
Teacher Scale				126.3	\$ 15.4
Classroom Instructional Support				92.0	5.2
Subtotal				218.3	\$ 20.6
Total				207.9	\$ 20.0

*Does not add due to rounding.

Nonschool-Based Positions

In FY 2026, there is a net increase of 3.0 nonschool-based positions over the FY 2025 Approved Budget and an increase of 8.0 positions over the FY 2025 Revised Budget. The net increase over the approved budget includes 3.0 positions in the Office of the Chief Safety and Security Officer, 4.0 positions in the Office of the Chief Equity Officer, and a 1.0 special projects position offset by 4.0 positions that were reclassified from nonschool-based to school-based to better reflect the responsibilities of the positions, and a reduction of a 1.0 Perkins grant position at the FY 2025 Midyear Budget Review.

The increase over the revised budget is due to the addition of 3.0 positions in the Office of the Chief Safety and Security Officer, 4.0 positions in the Office of the Chief Equity Officer, and a 1.0 special projects position.

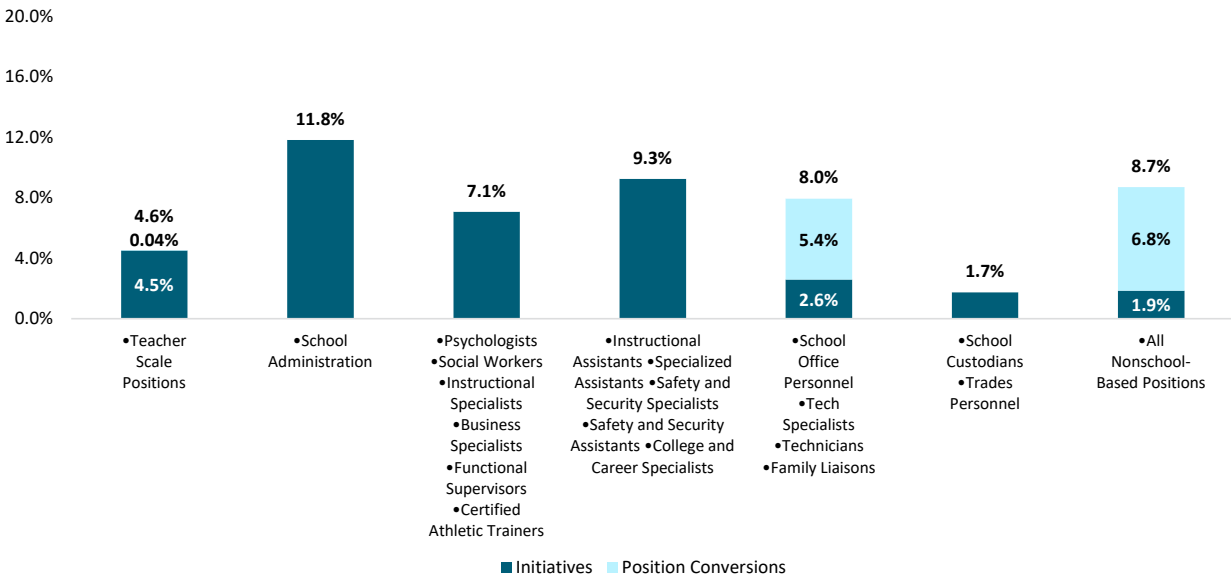
FY 2021 to FY 2026 Position Change						
Description	FY 2021 Actual		FY 2026 Proposed		Change FY 2021 to FY 2026	
	Positions	Percent	Positions	Percent	Positions	Percent
School-Based	22,863.6	92.9%	24,134.4	92.7%	1,270.8	5.6%
Nonschool-Based*	1,743.1	7.1%	1,894.9	7.3%	151.8	8.7%
Total	24,606.7	100.0%	26,029.3	100.0%	1,422.6	5.8%

*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.

Since FY 2021, nonschool-based positions have increased by 151.8 positions, or 8.7 percent, while school-based positions have increased by 1,270.8 positions, or 5.6 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 Operating Fund Positions

**School-Based and Nonschool-Based Positions Percent Growth
FY 2021 Actual to FY 2026 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.

As shown in the following chart, the number of nonschool-based positions per 1,000 students is 10.5 in both FY 2006 and FY 2026, whereas school-based positions per 1,000 students have increased from 122.6 to 133.3 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 2006 - FY 2026 ¹							
Fiscal Year	Positions		Change from Prior Year		Student Enrollment	Positions per 1,000 Students	
	SB	NSB	SB	NSB		SB	NSB
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	23,381.6	1,898.1	591.9	30.9	180,527	129.5	10.5
FY 2025 ²	23,995.8	1,886.9	614.2	(11.2)	180,166	133.2	10.5
FY 2026 ³	24,134.4	1,894.9	138.6	8.0	181,091	133.3	10.5

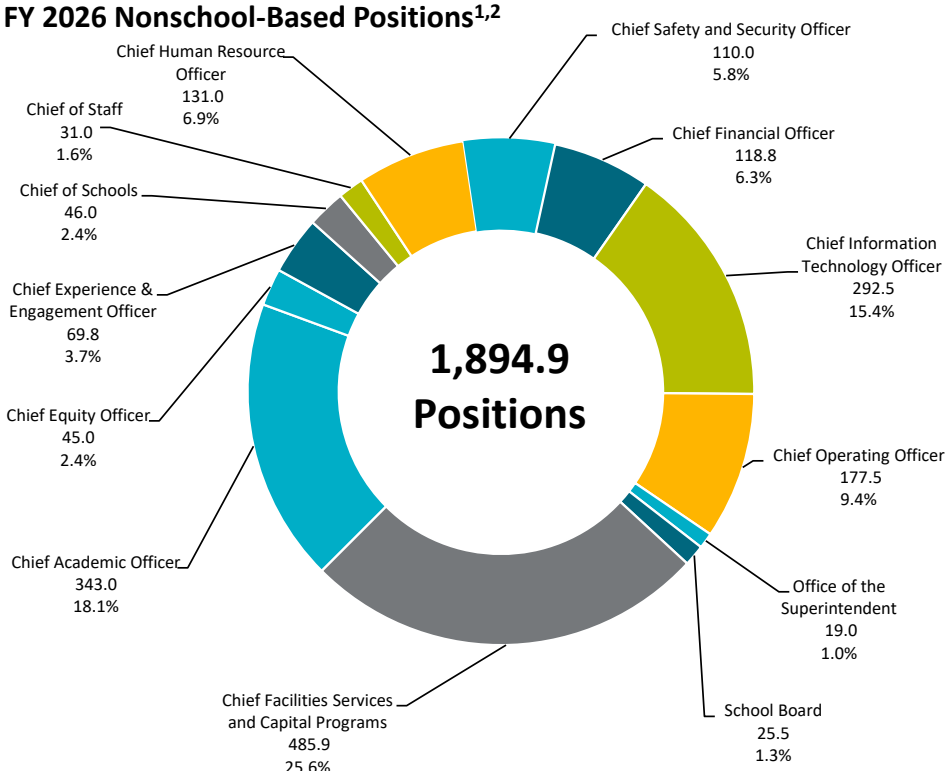
¹Does not add due to rounding.

²FY 2025 reflects the revised budget.

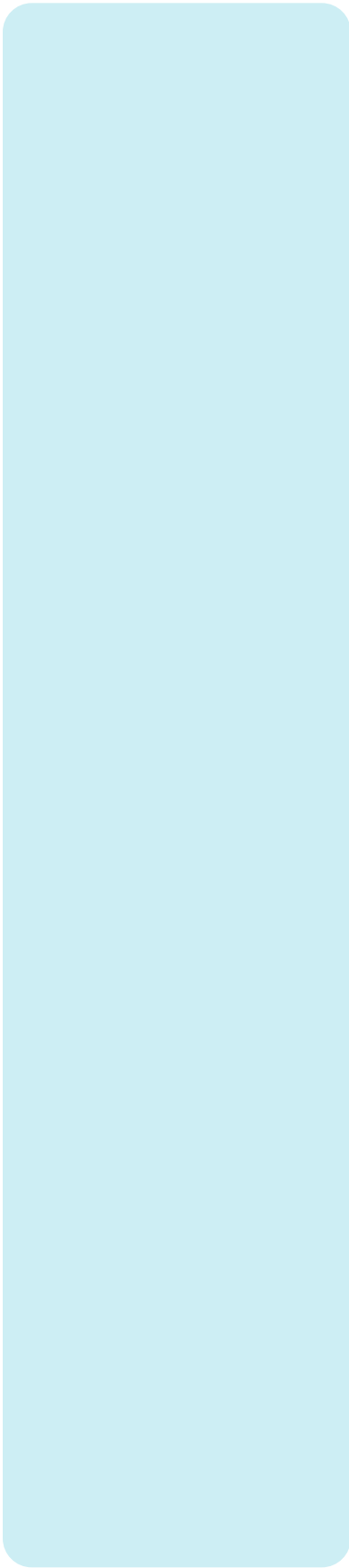
³FY 2026 reflects the proposed budget. Student enrollment reflects the FY 2025 enrollment after excluding students served outside of FCPS and at Fairfax Adult HS.

The following chart displays the distribution of nonschool-based positions by chief and office. Of the total nonschool-based positions, 40.8 percent support FCPS maintenance, transportation, safety, and facility requirements under the chief of facilities services and capital programs, chief safety and security officer, and chief operating officer. In addition, 36.0 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



¹FCPS does not include contracted hourly family liaisons, substitutes, bus drivers and attendants in position counts.
²Does 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 proficiency level of students receiving Multilingual Learner 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 Multilingual Learner (ML) 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).

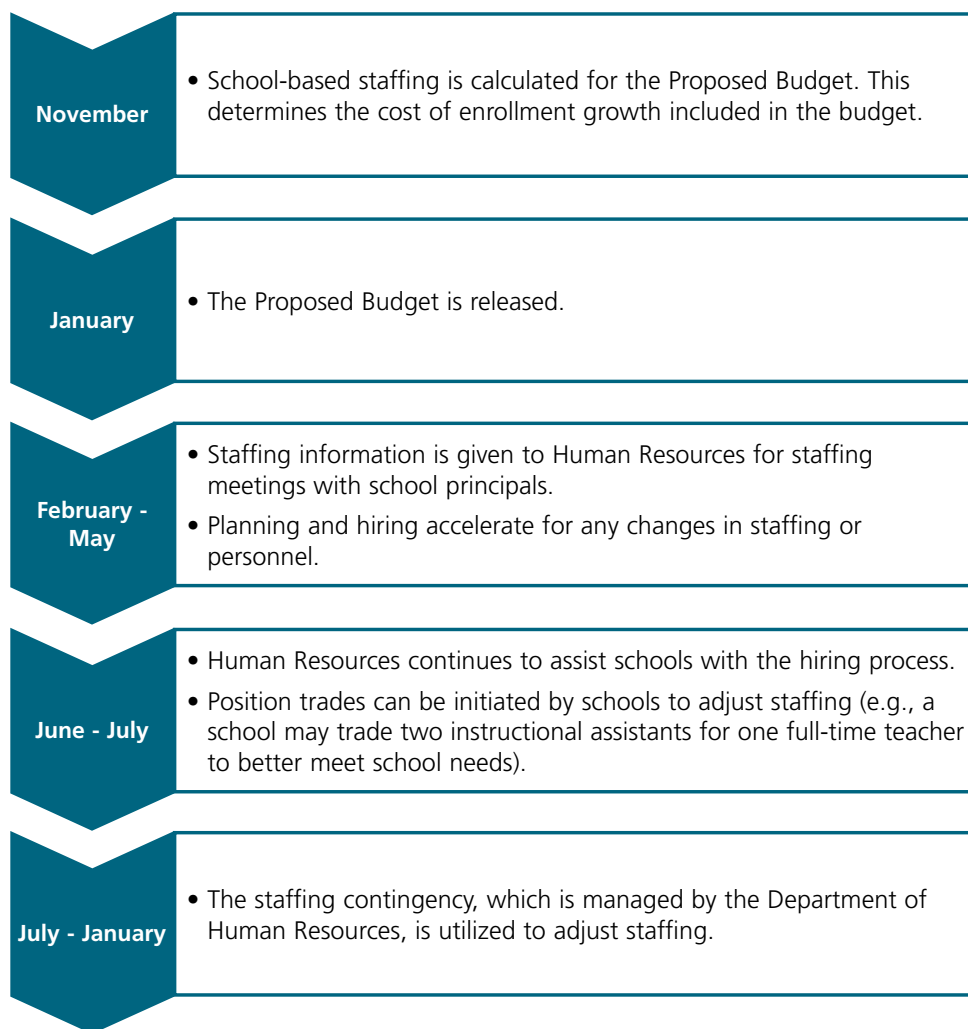
General Education, Including General Education Staffing

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). 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 Reserve	Positions
FY 2024	
- Budgeted	310.0
- Positions added with one-time funding	200.0
- Positions returned during off cycle budget review	(100.8)
- Utilized	(378.8)
- Ending Balance	30.4
FY 2025	
- Budgeted	310.0
- Positions added with one-time funding	140.0
- Utilized through December	(450.0)
- Available	-
FY 2026	
- Budgeted	310.0

Staffing

Elementary School Teacher Staffing Formulas

Kindergarten

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

Grades 1-6

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

Elementary Staffing Divisors

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

Positions Budgeted for Average Size Elementary School (652 students)

- 1.0 Principal
- 2.0 Assistant Principals
- 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
- 6.2 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
- 10.0 Special Education Teachers
- 3.5 ML 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, ML, language immersion, counselors, and librarians. A complete listing of staffing formulas is available in the Appendix and highlights adjustments from the FY 2025 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 652 students and 39.6 percent FRM eligibility. Additionally, FCPS guidelines indicate that elementary class sizes should be maintained below 30 students. In the months leading up to the opening of school, positions are allocated to elementary schools from the staffing contingency when enrollment by grade level dictates a need for positions beyond those generated in the budget.

Elementary School Regular Staffing			
	Enrollment		Teachers
General Education	607		
Special Education Level 2	45		
Total Enrollment	652		
Kindergarten	75	75 / 25 = 3.0	3.0
Kindergarten Classroom Teachers			3.0
Grades 1-6	532	FRM = 39.6%	
Special Education Level 2	45		
	577	577 / 23 = 25.1	25.0
Grades 1-6 Classroom Teachers			25.0

Average Size Elementary School Class

- In FY 2026, a total of 3,905 classroom teachers are required to staff elementary classes for 81,399 general education students. The average divisionwide elementary school ratio is 20.8 students for each teacher.
- When resource teachers in special programs, librarians, school counselors, art, music, physical education, reading, and ML teachers are included, the divisionwide elementary school ratio is reduced to 13.7 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 ML 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 2025 Approved Budget. The chart below shows the results of applying the classroom teacher staffing formulas to a middle school with 1,074 students and 37.3 percent of the student population eligible for FRM.

Middle School Regular Staffing		
	Enrollment	Teachers
General Education	953	
Special Education Level 2	121	
Total Enrollment	1,074	
Core and Noncore Teachers	$953 \times 7 / 139.5$	47.8
Inclusive Practices Teachers	$121 \times 3 / 139.5$	2.6
FRM Eligibility	$401 \times 0.8 / 139.5$	<u>2.3</u>
Classroom Teacher Allocation		52.7

Average Size Middle School Class

- In FY 2026, a total of 1,418.6 classroom teachers are required to staff middle school classes for 24,774 general education students. Based on FY 2026 projected enrollment, the average divisionwide middle school ratio is 24.5 students for each teacher.
- When resource teachers in special programs, librarians, school counselors, reading, and ML teachers are included, the divisionwide middle school ratio is reduced to 19.3 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 ML 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 (2,339 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
- 110.9 Classroom Teachers
 - 1.0 Reading Teacher
 - 2.0 Librarians
 - 9.0 Office Personnel
 - 1.0 Finance Technician
- 18.0 Custodians
 - 1.0 Operating Engineer
- 35.0 Special Education Teachers
- 17.0 Special Education Assistants
- 14.5 ML 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 ML 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 2025 budget. The following chart shows the results of applying the classroom teacher staffing formulas to a high school with 2,339 students and 33.9 percent of the student population eligible for FRM.

High School Regular Staffing ¹		
	Enrollment	Teachers
General Education	2,138	
Special Education Level 2	<u>201</u>	
Total Enrollment	2,339	
Core Teachers	2,138 x 6 / 155	82.8
Inclusive Practices Teachers	201 x 4 / 155	5.2
FRM Eligibility	793 x 0.8 / 155	4.1
English Teachers	2,138 / 120	17.8
SOL Class Size Teacher ²		<u>1.0</u>

Classroom Teacher Allocation 110.9

¹Does not add due to rounding.

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

Average Size High School Class

- In FY 2026, a total of 2,984.5 classroom teachers are required to staff high school classes for 53,461 general education students. Based on FY 2026 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 ML teachers are included, the divisionwide high school ratio is reduced to 20.6 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 2022 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 2022 - FY 2026			
Fiscal Year	Program	Amount (\$ in millions)	Positions
2022	Advanced Academic Program (AAP) Phase I	\$2.6	24.0
	Multilingual Learners (ML) Staffing Phase I	\$4.9	50.0
	Psychologist and Social Workers ¹	\$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
	ML 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
	ML 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
Advanced Academic Program (AAP) Phase III		\$1.6	14.5
Innovation Project at Lewis High School Year 2		\$0.5	2.7
PreK Expansion ²		\$2.0	0.0
Family Liaisons Year 1 - Title I Schools ³		\$0.0	41.1
2025	Certified Athletic Trainers Year 1 ⁴	\$0.6	5.0
	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 ³	\$0.0	37.6
	School Security Officer	\$0.1	1.0
2026	Assistant Director of Student Activities previously funded with ESSER III	\$1.7	12.5
	Inclusive Preschool Staffing	\$2.0	22.0
	Certified Athletic Trainers Year 3	\$0.7	5.0
	Multilingual Learner Staffing	\$4.7	38.5
	Family Liaisons Year 3 ³	\$0.0	43.8

¹The 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.

²The 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 School Operating Fund to the Grants Fund.

³In FY 2024 conversions to provide a dedicated liaison at each of the 42 Title I schools and five family engagement region representatives. In FY 2025 conversions to add 42 additional schools based on FRM and one additional region representative. In FY 2026 conversions to add 50 additional schools based on FRM.

⁴Certified 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 2025 Approved Budget WABE cost per pupil is \$20,940 which is calculated based on averages for general education and special education.

Cost Per Pupil

Washington Area Boards of Education (WABE)

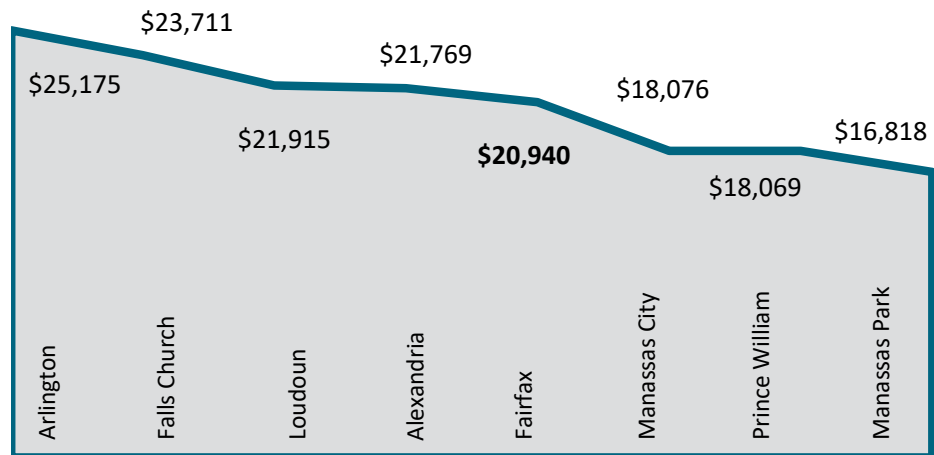
WABE cost-per-pupil (CPP) calculations provide an equalized comparison of the costs used to determine the amount school systems spend per pupil each year. Comparisons are made between school divisions or as a time-series comparison within one division. A divisionwide cost per pupil is computed annually using a methodology agreed on by WABE. Uniform formulas were developed by the WABE committee for consistency among area school districts. WABE CPP numbers are comparable; however, the cost per pupil reported here may differ from that reported in individual districts' budget documents or other reports.

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 2025 divisionwide average cost per pupil ratios, calculated according to WABE guidelines, are shown in the chart below. In FY 2025, FCPS ranks fifth compared to other school districts in the metropolitan area with a cost per pupil of \$20,940.

WABE Cost Per Pupil
FY 2025 WABE Comparison to Other School Divisions^{1,2,3}



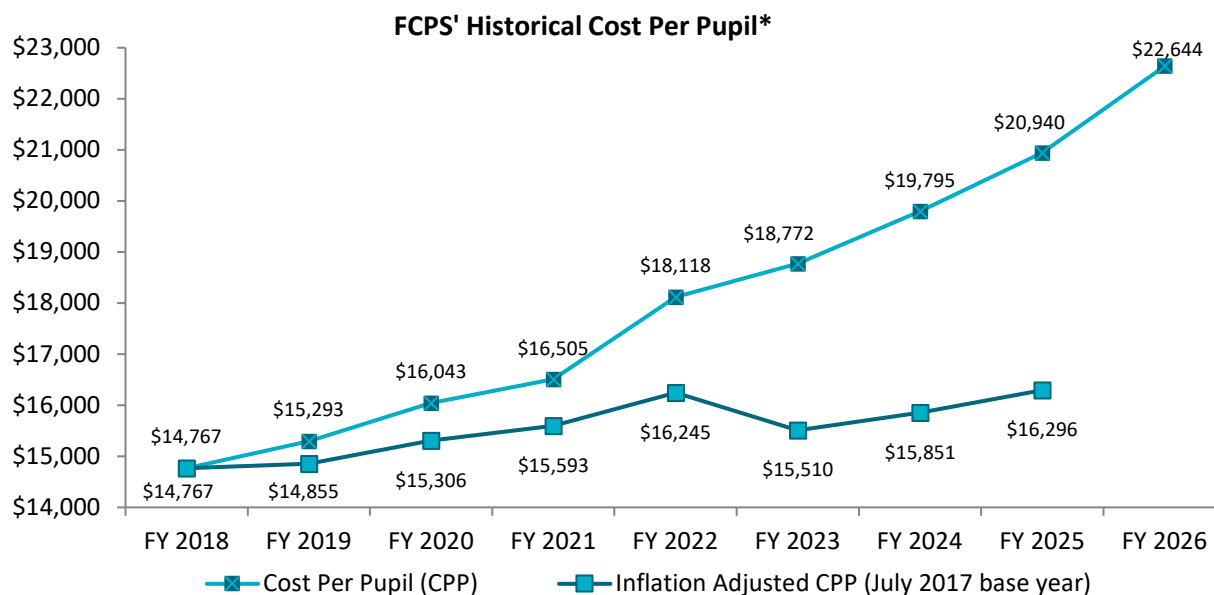
¹Source: FY 2025 Washington Area Boards of Education (WABE) Guide.

²Uniform 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.

³Montgomery County and Prince George's County were unable to participate in the FY 2025 WABE Guide.

FCPS' Historical Cost Per Pupil

Per-pupil spending increased by 5.4 percent in FY 2024, 5.8 percent in FY 2025, and 8.1 percent as of the FY 2026 Proposed Budget. After adjusting for inflation, the average annual increase from FY 2018 to FY 2025 is 1.4 percent.



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

Cost Per Pupil

The FCPS FY 2026 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 2026 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 2026 Proposed Cost Per Pupil Summary*

	FY 2024 Approved	FY 2025 Approved	FY 2026 Proposed	Change FY 2025 - FY 2026	
				Amount	Percent
General Education					
PreK and Early Head Start	\$20,309	\$18,294	\$17,659	(\$635)	-3.5%
Elementary School Program	\$16,800	\$17,640	\$19,152	\$1,512	8.6%
Middle School Program	\$15,610	\$17,030	\$18,104	\$1,073	6.3%
High School Program	\$16,404	\$17,291	\$18,417	\$1,126	6.5%
Average for General Education	\$16,483	\$17,430	\$18,742	\$1,312	7.5%
Average for Special Education	\$31,150	\$32,328	\$33,904	\$1,576	4.9%
FCPS Cost Per Pupil	\$19,795	\$20,940	\$22,644	\$1,704	8.1%

*Does not add due to rounding.

Cost Per Pupil

The FY 2026 FCPS cost per pupil is \$22,644, an increase of \$1,704, or 8.1 percent, over the FY 2025 Approved Budget calculation. This increase is due to the compensation increases mentioned below, 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 above then divided by the total approved student enrollment.

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, the FY 2026 Proposed Budget includes compensation adjustment for all employees, contract length increases for H scale transportation and food service workers, rate changes for retirement and health, and costs for student needs. In addition, the Governor's amendments to the state budget are also included in the calculation. 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. Also, budget changes related to instructional and operational resources influence the per-pupil costs for FY 2026. Detailed descriptions of these resources can be found in the School Operating Fund Highlights section.

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.

The FY 2026 general education cost per pupil for PreK and Early Head Start decreased by \$635, or 3.5 percent, from the FY 2025 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 as well as the prorated share of the inclusive preschool expansion program. Enrollment projections for the program are increasing 1.8 percent, while total costs are decreasing by 1.7 percent. The decrease in the cost-per-pupil rate is primarily due to a change in the food services model. Prior to FY 2025, the program outsourced most of its food services. To gain efficiencies, this service is now primarily provided by Food and Nutrition Services (FNS) and the funding from US Department of Agriculture (USDA) meal reimbursements program has moved to the FNS fund. In addition, the cost includes the prorated share of the inclusive preschool expansion program.

The FY 2026 general education cost per pupil for elementary school, which includes multilingual learners (ML), increased by \$1,512, or 8.6 percent. Total costs increased by 6.8 percent, while enrollment projections decreased by 1.2 percent. The cost increase is primarily due to the 7.0 percent compensation adjustment for all employees, contract length increases for H scale transportation employees, rate changes for retirement and health, adjustments for employee turnover, the increase in multilingual learner teachers, differentiated learning credentials, and contractual increase for live interpreter services offset by enrollment adjustments.

The FY 2026 general education cost per pupil for middle school, which includes ML, increased by \$1,073, or 6.3 percent. Total costs increased by 6.0 percent, while enrollment projections increased by 0.1 percent. The cost increase is primarily due to the 7.0 percent compensation adjustment for all employees, contract length increases for H scale transportation employees, rate changes for retirement and health, an adjustment for employee turnover, fine and performing arts stipends, and enrollment and student need adjustments.

The FY 2026 general education cost per pupil for high school, which includes ML, increased by \$1,126, or 6.5 percent. Total costs increased by 6.6 percent, while enrollment projections increased by 0.5 percent. The cost increase is due to the 7.0 percent compensation adjustment for all employees, contract length increases for H scale transportation employees, rate changes for retirement and health, and an adjustment for employee turnover. In addition, the costs include the third year of a five-year plan to provide one additional certified athletic trainer at each of the 25 high schools, fine and performing arts stipends, AP and IB exams and test registrations, contractual increase to support World Languages credit by exams, and enrollment and student need adjustments.

The FY 2026 average cost per pupil for general education, which includes ML, increased by \$1,312, or 7.5 percent, over the FY 2025 Approved Budget, which includes the combined impacts of PreK and Early Head Start, in addition to elementary, middle, and high school programs.

The FY 2026 average cost per pupil for special education increased by \$1,576, or 4.9 percent, over the FY 2025 Approved Budget. This increase in average cost per pupil for special education is primarily due to enrollment and service adjustments and the prorated share of the inclusive preschool expansion program. In addition, funding includes the 7.0 percent compensation adjustment for all employees, contract length increases for H scale transportation 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 who is not enrolled in special education would be enrolled in the general education program. For FY 2026, the additional net cost per pupil for special education is \$15,162 compared to \$14,899 in the FY 2025 Approved Budget.

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 multilingual learner (ML) programs are delivered on a per-service basis, and many students receive more than one service. The average costs for these services are reported along with special education services. The cost per service for students in special education and ML 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 ML and special education for each of the major service delivery modes.

FY 2026 Proposed Cost Per Service Summary*					
	FY 2024 Approved	FY 2025 Approved	FY 2026 Proposed	Change	
				FY 2025 - FY 2026 Amount	Percent
Multilingual Learner (ML)					
Average for ML	\$4,643	\$5,083	\$5,572	\$489	9.6%
Special Education					
Preschool	\$27,180	\$27,331	\$29,606	\$2,276	8.3%
Level 1 Services	\$8,358	\$8,685	\$9,624	\$939	10.8%
Level 2 Services	\$37,218	\$38,877	\$41,838	\$2,960	7.6%
Related Services	\$8,210	\$8,359	\$9,325	\$966	11.6%
Average for Special Education (per service)	\$18,421	\$18,862	\$20,172	\$1,310	6.9%

*Does not add due to rounding.

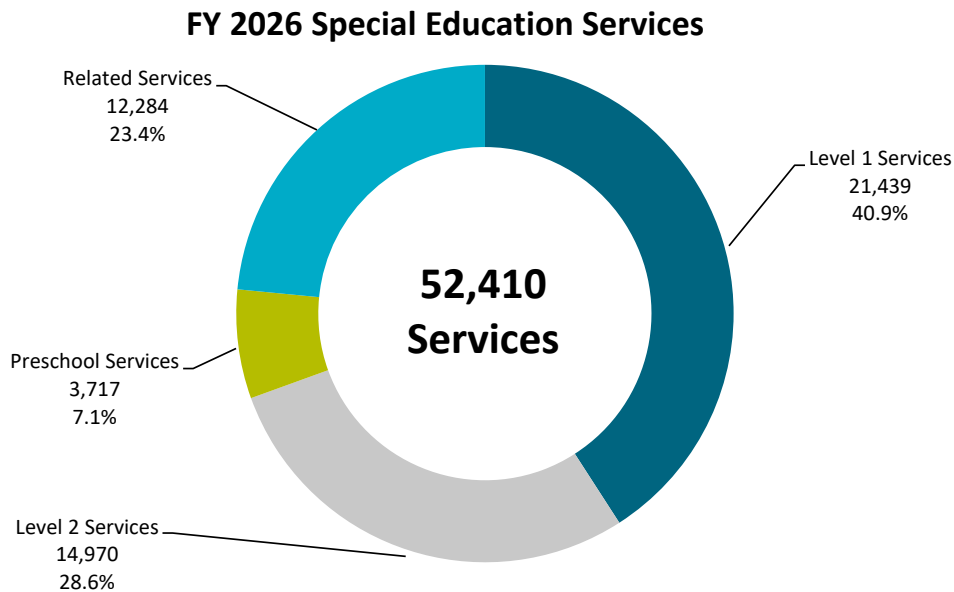
The FY 2026 Proposed Budget overall cost for ML increased by 8.3 percent, and the number of services is projected to decrease by 1.2 percent. Funding includes a 7.0 percent compensation adjustment for all employees, contract length increases for H scale transportation employees, rate changes for retirement and health, the change in ML teachers resulting from enrollment and student need adjustments, and an adjustment for employee turnover.

In FY 2026, total special education services are projected to increase 3.0 percent, and costs are projected to increase 10.1 percent over the FY 2025 Approved Budget. This includes a 7.0 percent compensation adjustment for all employees, contract length increases for H scale transportation 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 2026 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 7.6 percent to 11.6 percent. The average cost per service for special education is \$20,172, an increase of \$1,310, or 6.9 percent, over the FY 2025 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.

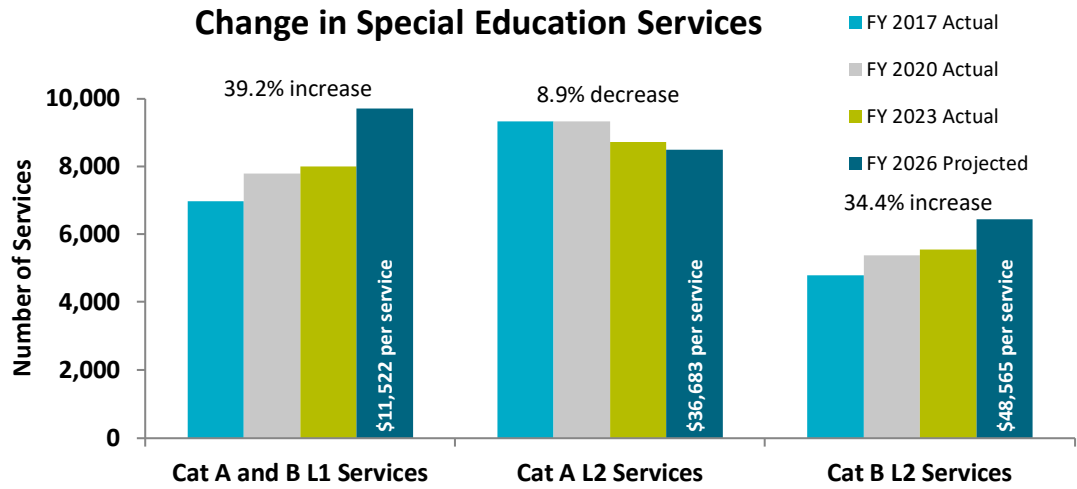


- Level 1 services are those provided to students for less than 50 percent of the school day. These services may be provided to students in a general education setting or in a more restrictive setting. If a student receives only Level 1 services, they are counted for FCPS enrollment purposes as a general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

In FY 2026, 52,410 special education services are projected to be provided to 31,183 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.

Special Education Services

As shown in the chart below, over the past ten years the least resource intensive services (Category A and B Level 1) have increased by 39.2 percent, the more resource intensive services (Category A Level 2) have declined by 8.9 percent, while the most resource intensive services (Category B Level 2) have grown by 34.4 percent.

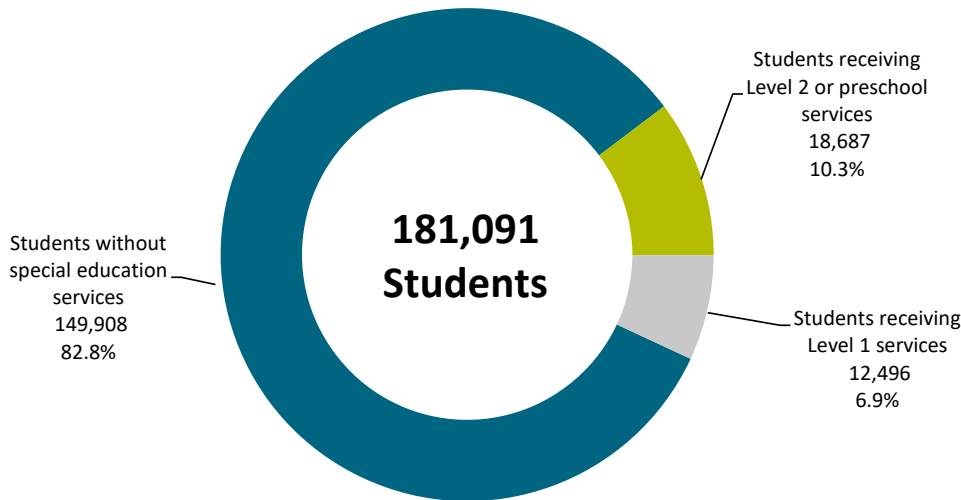


The provision of special education services is mandated by the Individuals with Disabilities Education Act (IDEA).

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 2026, students receiving special education services are projected to make up 17.2 percent of the total FCPS enrollment as shown in the following chart. Students receiving Level 1 services make up 6.9 percent of the FY 2026 total, while students receiving Level 2 services or preschool services make up 10.3 percent of the total enrollment.

FY 2026 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 of 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 2024 Actual	FY 2025 Projected	FY 2025 Actual	FY 2026 Projected	Change FY 2025 Projected to FY 2026 Projected	
					Amount	Percent
Category A Services						
<i>Level 1</i> ¹						
Emotionally Disabled	656	628	642	658	30	4.8%
Learning Disabled	5,999	5,726	6,358	6,316	590	10.3%
<i>Level 2</i> ²						
Emotionally Disabled	994	1,062	960	955	(107)	-10.1%
Learning Disabled	7,580	7,950	7,305	7,533	(417)	-5.2%
Subtotal Category A Services	15,229	15,366	15,265	15,462	96	0.6%
Category B Services						
<i>Level 1</i> ¹						
Autism	1,070	957	1,246	1,281	324	33.9%
Davis and Pulley Center Services	2	0	1	1	1	0.0%
Intellectually Disabled	85	64	74	72	8	12.5%
Physically Disabled	30	26	29	29	3	11.5%
Noncategorical	1,080	1,089	1,251	1,347	258	23.7%
<i>Level 2</i> ²						
Autism	3,068	3,043	3,436	3,519	476	15.6%
Davis and Pulley Center Services	299	315	316	315	0	0.0%
Intellectually Disabled	983	985	959	1,015	30	3.0%
Physically Disabled	79	81	83	87	6	7.4%
Noncategorical	1,456	1,503	1,448	1,492	(11)	-0.7%
Subtotal Category B Services	8,152	8,063	8,843	9,158	1,095	13.6%
Other Services						
<i>Level 1</i> ¹						
Preschool Resource	1,030	1,084	1,049	1,084	0	0.0%
Deaf/Hard-of-Hearing	255	276	235	282	6	2.2%
Vision-Impaired	304	319	225	342	23	7.2%
Speech and Language Impaired	11,027	10,946	11,268	11,111	165	1.5%
<i>Level 2</i> ²						
Preschool	1,323	1,752	1,364	1,792	40	2.3%
Preschool Autism	692	846	705	841	(5)	-0.6%
Deaf/Hard-of-Hearing	64	69	53	48	(21)	-30.4%
Vision-Impaired	4	6	1	6	0	0.0%
Subtotal Other Services	14,699	15,298	14,900	15,506	208	1.4%
Related Services						
Adaptive Physical Education	2,874	2,804	3,043	2,973	169	6.0%
Audiology Services	187	183	157	191	8	4.4%
Career and Transition Services	3,970	3,662	4,055	3,681	19	0.5%
Assistive Technology Services	2,551	2,632	3,008	2,679	47	1.8%
Therapy Services	2,818	2,891	2,660	2,760	(131)	-4.5%
Subtotal Related Services	12,400	12,172	12,923	12,284	112	0.9%
Services (FCPS enrolled)	50,480	50,899	51,931	52,410	1,511	3.0%
Unduplicated Special Education Enrollment						
Students Enrolled in FCPS	29,689	29,697	30,570	31,183	1,486	5.0%
Contract Services Students	194	240	181	184	(56)	-23.3%
Private School and Home School	159	120	134	158	38	31.7%
Enrollment Count³	30,042	30,057	30,885	31,525	1,468	4.9%

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

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

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

Shifting Student Needs: Enrollment

The FY 2026 Fairfax County Public Schools (FCPS) projected enrollment is 181,091 students across 199 schools and centers. This represents a decrease of 610 students compared to the FY 2025 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
2024	180,527

Projections

2025 est	180,333
2026	181,091

FY 2026 Enrollment Adjustment

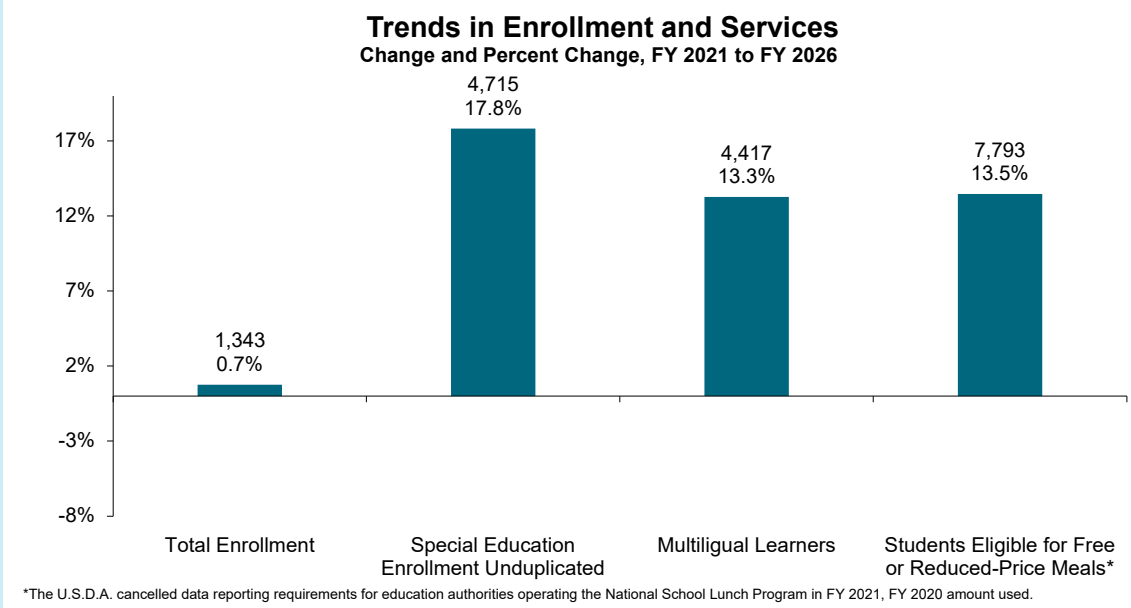
	FY 2025 Approved	FY 2025 Estimate	FY 2026 Proposed	Change from Approved to Proposed		Change from Estimate to Proposed	
				Amount	Percent	Amount	Percent
General:							
Elementary	82,361	81,575	81,399	(962)	-1.2%	(176)	-0.2%
Middle	24,745	24,806	24,776	31	0.1%	(30)	-0.1%
High	53,208	53,582	53,467	259	0.5%	(115)	-0.2%
General	160,314	159,963	159,642	(672)	-0.4%	(321)	-0.2%
PreK and Early Head Start	2,240	2,240	2,280	40	1.8%	40	1.8%
Nontraditional	451	451	485	34	7.5%	34	7.5%
Special Education*	18,696	17,679	18,684	(12)	-0.1%	1,005	5.7%
Total	181,701	180,333	181,091	(610)	-0.3%	758	0.4%

*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, multilingual services, and those eligible for FRM have all increased markedly over the last five years while overall enrollment has only slightly increased during that 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 multilingual and special education based on student needs.

The chart below shows the percentage change of total enrollment and enrollment subgroups from FY 2021 to the FY 2026 projection.



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

Special Education Enrollment Trends

The unduplicated special education enrollment count refers to the total number of students receiving special education services including general education students receiving Level 1 resource services. In FY 2026, 31,183 students are projected to receive special education services, excluding students served outside FCPS. This is an increase of 1,486 compared to the FY 2025 projection and an increase of 4,715 compared to FY 2021 actual figures. Special education students require specialized instruction and additional resources. Approximately 17.2 percent of FCPS students will receive special education services in FY 2026.

Multilingual Learner (ML) Trends

In FY 2026, 37,742 students in grades K-12 are projected to receive ML services which is approximately 20.8 percent of FCPS students. This is a projected increase of 4,417 ML services, or 13.3 percent, as compared to FY 2021 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 2026, FRM eligibility is projected to be 67,004 students, or 37.0 percent of enrollment. This is a projected increase of 7,793 students, or 13.5 percent, as compared to FY 2021 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](#)

[Position Detail Other Funds](#)

[Acronym Index](#)

[Glossary](#)

[Index](#)

Elementary School Staffing Standards (K-6)

FY 2025 Approved Budget			FY 2026 Proposed Budget			State Staffing Standards		
Position	Contract Length (Days)	Personnel	Contract Length (Days)	Personnel	Criteria	Contract Length (Days)	Personnel	Criteria
Changes From the Previous Year are Highlighted								
Principal	260	1.0	260	1.0	Per school	260	1.0	Per school
Assistant Principal¹	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).				
Classroom Teacher Kindergarten	195	1.0	195	1.0	Per 25 students. Maximum class size of 28 with assistant excluding special education level 2 with exceptions for state K-3 schools as noted below.	195	1.0	Divisionwide ratios of students in average daily membership to full-time equivalent teaching positions, excluding special education teachers, principals, assistant principals, school counselors, and librarians, that are not greater than the following ratios: (i) 24 to one in kindergarten with no class being larger than 29 students; if the average daily membership in any kindergarten class exceeds 24 pupils, a full-time teacher's aide shall be assigned to the class; (ii) 24 to one in grades one, two, and three with no class being larger than 30 students; (iii) 25 to one in grades four through six with no class being larger than 35 students; and (iv) 24 to one in English classes in grades six through 12.
Grades 1-6	195	1.0	195	1.0	Projected enrollment divided by a factor based on the chart below. The factor is determined by FRM eligibility and 1st - 6th grade enrollment for each school.	195	1.0	Projected enrollment divided by a factor based on the chart below. The factor is determined by FRM eligibility and 1st - 6th grade enrollment for each school.
Immersion	195	2.0-3.0	195	2.0-3.0	Schools (excluding two-way immersion) each receive 1.0 teacher for each immersion grade level beginning with 4th grade to help with attrition at the upper grade levels.	195	2.0-3.0	Schools (excluding two-way immersion) each receive 1.0 teacher for each immersion grade level beginning with 4th grade to help with attrition at the upper grade levels.
Weighted Formulas	FRM	1-389	FRM	1-389		FRM	1-389	
	<20%	24.0	<20%	24.0		<20%	24.0	
	20 - <30%	23.0	20 - <30%	23.0		20 - <30%	23.0	
	30 - <40%	22.0	30 - <40%	22.0		30 - <40%	22.0	
	40 - <50%	21.0	40 - <50%	21.0		40 - <50%	21.0	
	50 - <60%	20.0	50 - <60%	20.0		50 - <60%	20.0	
	60 - <70%	20.0	60 - <70%	20.0		60 - <70%	20.0	
	70% +	20.0	70% +	20.0		70% +	20.0	
Program Ratio 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.		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.			Schools are designated with a maximum class cap for K-3 based on students eligible for free meals.		
Advanced Academic Center	195	1.0	195	1.0	Per 26 students (Grades 3-6)	195	1.0	Per 26 students (Grades 3-6)
Librarian¹	195	1.0	195	1.0	Per school	195	1.0	Per school
		2.0		2.0	When an elementary school's enrollment reaches 1,050 students.		2.0	When an elementary school's enrollment reaches 1,050 students.
Psychologist and Social Worker	Various	1.0	Various	1.0	Positions are allocated to schools based on an enrollment and student need point system adjusted by the offices of psychology and social work as needed.	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.

¹State 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 2025 Approved Budget			FY 2026 Proposed Budget			State Staffing Standards		
	Contract Length (Days)	Personnel	Criteria	Contract Length (Days)	Personnel	Criteria	Personnel	Criteria	
General Music / Physical Education/ Art / World Languages	195	1.0	For an elementary school with an existing (FY 2015 or before) FLES program, one teacher is allocated for each 6.4 teachers assigned to general education K-6, advanced academic centers, and special education Category B plus the school receives a separate FLES allocation. One for each 5.7 for all other elementary schools.	195	1.0	For an elementary school with an existing (FY 2015 or before) FLES program, one teacher is allocated for each 6.4 teachers assigned to general education K-6, advanced academic centers, and special education Category B plus the school receives a separate FLES allocation. One for each 5.7 for all other elementary schools.		Divisionwide, local school board shall employ five positions per 1,000 students in grades kindergarten through 5 to serve as elementary resource teachers in art, music, and physical education.	
Office Personnel¹	Various	3.0 to 7.0	Minimum 3.0 clerical allocation with an additional half position per 100 points beyond 500. Points are determined by student enrollment and FRM eligibility. 0 to <20% - 0.8 * enrollment 20 to <40% - 1.0 * enrollment 40 to <60% - 1.2 * enrollment 60% or more - 1.4 * enrollment Allocation is 1.0 administrative assistant II, 1.0 student information assistant, and remainder as office assistant positions.	Various	3.0 to 7.0	Minimum 3.0 clerical allocation with an additional half position per 100 points beyond 500. Points are determined by student enrollment and FRM eligibility. 0 to <20% - 0.8 * enrollment 20 to <40% - 1.0 * enrollment 40 to <60% - 1.2 * enrollment 60% or more - 1.4 * enrollment Allocation is 1.0 administrative assistant II, 1.0 student information assistant, and remainder as office assistant positions.	Part-time 1.0	299 or fewer students 300 or more students	
School-Based Technology Specialist (SBTS)	220	1.0	Per school	220	1.0	Per school		Divisionwide, local school board shall employ 1.0 position per 1,000 students in grades kindergarten through 12 to serve as an instructional technology resource teacher.	
Technology Support Specialist (TSSpec)	260	0.5 1.0 1.5	per school 750-1,249 students 1,250+ students	260	0.5 1.0 1.5	per school 750-1,249 students 1,250+ students		Divisionwide, local school board shall employ 1.0 position per 1,000 students in grades kindergarten through 12 to provide technology support.	
Custodian	260	3.5-11.0	Per school 0.028 * select teaching positions + 0.0273 * sq footage / 1,000 + 0.0009 * projected enrollment + 0.3 comm use - 0.5 prior reduction. Allocation is 1.0 building supervisor, 1.0 custodian II, and remainder as custodian I.	260	3.5-11.0	Per school 0.028 * select teaching positions + 0.0273 * sq footage / 1,000 + 0.0009 * projected enrollment + 0.3 comm use - 0.5 prior reduction. Allocation is 1.0 building supervisor, 1.0 custodian II, and remainder as custodian I.		The school plant and grounds shall be kept safe and clean. Custodial services shall be available as necessary for health and safety. Students and staff share in responsibility for care of buildings and grounds.	
School Counselor¹	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.	
Multilingual Learners (ML) Teacher¹	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 / 35,225 + L2 / 55,000 + L3&K / 60,000 + L4 / 73,000 rounded to nearest 0.5 position. Minimum allocation of 1.0.		For each English language learner identified as L1, 1 position per 20 students; L2, 1 per 30; L3, 1 per 40; L4 1 per 50, all other ELL, 1 per 100 students.	
Advanced Academic Resource Teacher	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.	

¹State 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 2025 Approved Budget			FY 2026 Proposed Budget			State Staffing Standards		
	Contract Length (Days)	Personnel	Criteria	Contract Length (Days)	Personnel	Criteria	Contract Length (Days)	Personnel	Criteria
Principal	260	1.0	Per school	260	1.0	Per school	260	1.0	Per school (must be employed on a 12-month basis).
Assistant Principal¹	220	Minimum allocation of 2.0, 3.0 at 1,200 points, 4.0 at 1,600 points. Points based on enrollment times one plus half the FRM percentage when it is greater than or equal to 20 percent (if FRM is less than 20 percent, points = enrollment).		220	Minimum allocation of 2.0, 3.0 at 1,200 points, 4.0 at 1,600 points. Points based on enrollment times one plus half the FRM percentage when it is greater than or equal to 20 percent (if FRM is less than 20 percent, points = enrollment).		220	1.0	600 – 1,199 students 1,200 – 1,799 students 1,800 – 2,399 students 2,400 – 2,999 students
Director of Student Services	260	1.0	Per school	260	1.0	Per school	260	1.0	At least one position must be an 11-month contract.
School Counselor¹	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.
Student Services Assistant			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.
Librarian¹	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
After-School Specialist	260	1.0	per school	260	1.0	per school	260	1.0	A library administrative assistant position shall be provided when enrollment reaches 750 students. Staffing not specified.
Classroom Teacher / Career and Technical Education Teacher	195 / Various	Core and Noncore Classes	General education enrollment times 7 (class periods) divided by 139.5 (Maximum Teacher Load).	195 / Various	Core and Noncore Classes	General education enrollment times 7 (class periods) divided by 139.5 (Maximum Teacher Load).	195 / Various	139.5	Middle level school teachers with a seven-period day may teach 30 class periods per week, provided all teachers with more than 25 class periods per week have one period per day unencumbered of any teaching and/or supervisory duties for instructional planning. Middle level school teachers shall teach no more than 750 student periods per week; however, physical education and music teachers may teach 1,000 student periods per week. Teachers of block programs with no more than 120 student periods per day may teach 30 class periods per week.
		Inclusive Practice Classes	Special Education Level 2 and ED center enrollment times 3 (approximate class periods) divided by 139.5 (Maximum Teacher Load).		Inclusive Practice Classes	Special Education Level 2 and ED center enrollment times 3 (approximate class periods) divided by 139.5 (Maximum Teacher Load).			
		Weighted Factors	Free and Reduced-Price Meals		Weighted Factors	Free and Reduced-Price Meals			
			Weighted number of students based on the percentages below + 139.5			Weighted number of students based on the percentages below + 139.5			If a classroom teacher teaches 30 class periods per week with more than 75 student periods per day, an appropriate contractual arrangement and compensation must be provided. In English classes in grades 6-12, the number of students per teacher divisionwide shall not exceed the number required by the Standards of Quality, 24-1, or 120 students per day.
			Percent of Eligible Students			Percent of Eligible Students			
			Weight			Weight			
			0.00			0.00			
			25% to less than 30%			25% to less than 30%			
			0.40			0.40			
			30% to less than 40%			30% to less than 40%			
			0.80			0.80			
			40% to less than 45%			40% to less than 45%			
			1.20			1.20			
			45% to less than 50%			45% to less than 50%			
			1.40			1.40			
			50% to less than 55%			50% to less than 55%			
			1.60			1.60			
			55% to less than 60%			55% to less than 60%			
			1.80			1.80			
			60% and above			60% and above			
			2.00			2.00			

¹State 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 2025 Approved Budget			FY 2026 Proposed Budget			State Staffing Standards		
Position	Contract Length (Days)	Personnel	Criteria	Contract Length (Days)	Personnel	Criteria	Personnel	Criteria
Changes From the Previous Year are Highlighted								
Office Personnel¹	260 260 260 200	1.0 1.0 1.0 1.5	Middle school administrative assistant Student services assistant Finance technician Office assistant Schools are provided funding for 145 days of part-time office assistance. Additional office assistant positions are added when student enrollment meets the following requirements: +0.5 1,215 – 1,349 students 1 1,350 – 1,484 students 1.5 1,485 or more students	260 260 260 200	1.0 1.0 1.0 1.5	Middle school administrative assistant Student services assistant Finance technician Office assistant Schools are provided funding for 145 days of part-time office assistance. Additional office assistant positions are added when student enrollment meets the following requirements: 0.5 1,215 – 1,349 students 1 1,350 – 1,484 students 1.5 1,485 or more students	1.0	599 or fewer students 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.
School-Based Technology Specialist (SBTS)	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.
Technology Support Specialist (TSSpec)	260	1.0 1.5	<1,250 students 1,250+ students	260	1.0 1.5	<1,250 students 1,250+ students	1.0 1.5	Divisionwide, local school board shall employ 1.0 position per 1,000 students in grades kindergarten through 12 to provide technology support.
Custodian	260	5.5-11.0	Per school 0.028 * select teaching positions + 0.027 * sq footage / 1,000 + 0.0009 * projected enrollment + 0.4 comm use - 1.0 prior reduction. Allocation is 1.0 building supervisor II, 1.0 assistant building supervisor, 1.0 custodian II, remainder custodian I.	260	5.5-11.0	Per school 0.028 * select teaching positions + 0.027 * sq footage / 1,000 + 0.0009 * projected enrollment + 0.4 comm use - 1.0 prior reduction. Allocation is 1.0 building supervisor II, 1.0 assistant building supervisor, 1.0 custodian II, remainder custodian I.	1.0	The school plant and grounds shall be kept safe and clean. Custodial services shall be available as necessary for health and safety.
Multilingual Learners (ML) Teacher¹	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	1.0 1.5 1.5	For each English language learner identified as L1, 1 position per 20 students; L2, 1 per 30; L3, 1 per 40; L4 1 per 50, all other ELL, 1 per 100 students.
Instrumental String Teacher	195	Assigned according to enrollment in the program.		195	Assigned according to enrollment in the program.			Standards of Quality do not mandate a ratio.
Instrumental Band Teacher	195	Band teachers are assigned from a school's regular ratio positions.		195	Band teachers are assigned from a school's regular ratio positions.			Standards of Quality do not mandate a ratio.
Reading Teacher	195	1.0 Glasgow and Sandburg Middle Schools receive 2.0 reading teachers.	Per school	195	1.0 Glasgow and Sandburg Middle Schools receive 2.0 reading teachers.	Per school		Standards of Quality require that students who are unable to read the materials necessary for instruction shall receive additional instruction in reading.
Title I Teacher	195	Assigned to 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.

¹State 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 2025 Approved Budget			FY 2026 Proposed Budget			State Staffing Standards		
Position	Contract Length (Days)	Personnel	Contract Length (Days)	Personnel	Criteria	Personnel	Criteria	Criteria
Family Liaisons	191	0.875 FTE assigned to 84 schools based on FRM and Title I. Title I schools are selected according to the percentage of students eligible for FRM.	191	0.875 FTE assigned to 134 schools based on FRM and Title I. Title I schools are selected according to the percentage of students eligible for FRM.	Changes From the Previous Year are Highlighted	Virginia state standards require provision of support services necessary for the efficient and cost-effective operation and maintenance of schools.	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	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).	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	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.	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	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.	Virginia state standards require provision of support services necessary for the efficient and cost-effective operation and maintenance of schools.	

¹State 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 2025 Approved Budget			FY 2026 Proposed Budget			State Staffing Standards		
	Contract Length (Days)	Personnel	Criteria	Contract Length (Days)	Personnel	Criteria	Contract Length (Days)	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 Principal¹	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	Per school	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.	Virginia state standards require provision of support services necessary for the efficient and cost-effective operation and maintenance of schools.		
Director of Student Activities	260	1.0	Per school	260	1.0	Per school	Virginia state standards require provision of support services necessary for the efficient and cost-effective operation and maintenance of schools.		
Department Chairperson	195	Thomas Jefferson High School for Science and Technology receives 2.7 positions.	195	Thomas Jefferson High School for Science and Technology receives 2.7 positions.			Virginia state standards require provision of support services necessary for the efficient and cost-effective operation and maintenance of schools.		
Director of Student Services	260	1.0	Per school	260	1.0	Per school	At least one position must be an 11-month contract.		
School Counselor¹	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	One full-time equivalent school counselor position per 325 students in grades kindergarten through 12.	
College and Career Specialist	194	1.0	Per school	194	1.0	Per school	Virginia state standards require provision of support services necessary for the efficient and cost-effective operation and maintenance of schools.		
Assistant Student Activities Director	260	1.0	Per school	260	1.0	Per school	Virginia state standards require provision of support services necessary for the efficient and cost-effective operation and maintenance of schools.		
Head Librarian	204	1.0	Per School	204	1.0	Per School	0.5	299 or fewer students	
Librarian¹	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	Virginia state standards require provision of support services necessary for the efficient and cost-effective operation and maintenance of schools.		

¹State 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 2025 Approved Budget		FY 2026 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																																			
Classroom Teacher, Career and Technical Education (CTE) Teacher, Band Director	195/ Various	<p>Core Classes General education enrollment times 6 (class periods) divided by 155.0 (Regular Maximum Teacher Load). Special needs staffing redirected to the high school needs-based funding pool.</p> <p>English Classes General education enrollment divided by 120 (Regular Maximum Teacher Load).</p> <p>Inclusive Practice Classes Special Education Level 2 and ED center enrollment times 4 (approximate class periods) divided by 155.0 (Regular Maximum Teacher Load).</p> <p>Thomas Jefferson General education enrollment times 6 (class periods) divided by 145.9 (Regular Maximum Teacher Load).</p> <p>Weighted Factors <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>Other All high schools except Thomas Jefferson High School for Science and Technology receive an additional 1.0 teacher position to meet the core SOL classroom size of 28 excluding honors and AP courses.</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	195/ Various	<p>Core Classes General education enrollment times 6 (class periods) divided by 155.0 (Regular Maximum Teacher Load). Special needs staffing redirected to the high school needs-based funding pool.</p> <p>English Classes General education enrollment divided by 120 (Regular Maximum Teacher Load).</p> <p>Inclusive Practice Classes Special Education Level 2 and ED center enrollment times 4 (approximate class periods) divided by 155.0 (Regular Maximum Teacher Load).</p> <p>Thomas Jefferson General education enrollment times 6 (class periods) divided by 145.9 (Regular Maximum Teacher Load).</p> <p>Weighted Factors <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>Other All high schools except Thomas Jefferson High School for Science and Technology receive an additional 1.0 teacher position to meet the core SOL classroom size of 28 excluding honors and AP courses.</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																																						
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																																								
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																																								
Academy Teacher	195/ Various	Academy courses are staffed on an average ratio of 20:1. A pool of 75.0 positions is available for distribution.	195/ Various	Academy courses are staffed on an average ratio of 20:1. A pool of 75.0 positions is available for distribution.	See classroom teacher.																																				
Assessment Coach	219	Per school	219	Per school	1.0	Per school																																			
Certified Athletic Trainer	220	Per school	220	Per school	1.0	Per school																																			

¹State 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 2025 Approved Budget		FY 2026 Proposed Budget		State Staffing Standards	
Position	Contract Length (Days)	Fairfax County School Board Staffing Standards	Fairfax County School Board Staffing Standards	Personnel	Criteria
School-Based Technology Specialist (SBTS)	220	Per school	Per school	1.0	
Technology Support Specialist (TSSpec)	260	<1,250 students 1,250 to 2,499 students 2,500+ students	<1,250 students 1,250 to 2,499 students 2,500+ students	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 serve as an instructional technology resource teacher.
Office Personnel¹	260	Student services admin assistant	Student services admin assistant	1.0	1.0 599 or fewer students
	260	Administrative assistant III	Administrative assistant III	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	Student information assistant	1.0	
	220	Student activities administrative assistant	Student activities administrative assistant	1.0	
	260	Finance technician II/III/IV	Finance technician II/III/IV	1.0	
	200	Office assistant	Office assistant	3.0	
	200	Student services office assistant	Student services office assistant	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	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, Centerville, 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:	Subschool configurations (Chantilly, Centerville, 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	High/Secondary AA	1.0	
	260	Student services AA	Student services AA	1.0	
	260	Student information assistant	Student information assistant	1.0	
	260	Finance technician II/III/IV	Finance technician II/III/IV	1.0	
	220	Subschool administrative assistant I	Subschool administrative assistant I	4.0	
	220	Student activities AA	Student activities AA	1.0	
	200	Office assistant (includes 0.5 for student services)	Office assistant (includes 0.5 for student services)	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		

¹State 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 2025 Approved Budget			FY 2026 Proposed Budget			State Staffing Standards		
	Contract Length (Days)	Personnel	Criteria	Contract Length (Days)	Personnel	Criteria	Personnel	Criteria	
Custodian	260	14.5 – 24.0 Per school 0.028 * select teaching positions + 0.027 * sq footage / 1,000 + 0.0009 * projected enrollment + 2.4 comm use - 1.0 prior reduction. Allocation is 1.0 building supervisor III, 1.0 assistant building supervisor, 2.0 custodian II, remainder custodian I.	Changes From the Previous Year are Highlighted	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.				
Multilingual Learner (ML) Teacher¹	195	2.0+ Students by level * periods per student / teacher load; minimum of 2.0 excluding Thomas Jefferson High School.		195	2.0+ Students by level * periods per student / teacher load; minimum of 2.0 excluding Thomas Jefferson High School.			For each English language learner identified as L1, 1 position per 20 students; L2, 1 per 30; L3, 1 per 40; L4 1 per 50, all other ELL, 1 per 100 students.	
Instrumental String Music Teacher	195	Assigned according to enrollment in the program.		195	Assigned according to enrollment in the program.			Standards of Quality do not mandate a ratio.	
Instrumental Band Teacher	195	Assigned according to enrollment in the program.		195	Assigned according to enrollment in the program.			Standards of Quality do not mandate a ratio.	
Reading Teacher	195	1.0 Per school Thomas Jefferson High School for Science and Technology does not receive a position.		195	1.0 Per school Thomas Jefferson High School for Science and Technology does not receive a position.			Standards of Quality require that students who are unable to read the materials necessary for instruction shall receive additional instruction.	
Systems of Support Teacher	209	1.0 Per school		209	1.0 Per school			Standards of Quality do not mandate a ratio.	
Laboratory Teacher	195	Thomas Jefferson High School for Science and Technology receives 15.0 positions.		195	Thomas Jefferson High School for Science and Technology receives 15.0 positions.			Standards of Quality do not mandate a ratio.	
Title I Teacher	195	Assigned to schools that are selected according to percentage of students from low-income families. Students in those schools receive supplemental services based on academic and special assistance needs.		195	Assigned to schools that are selected according to percentage of students from low-income families. Students in those schools receive supplemental services based on academic and special assistance needs.			No state standards. The Fairfax County Public School Board staffs this program in accordance with federal guidelines.	
Family Liaisons	191	0.875 FTE assigned to 84 schools based on FRM and Title I. Title I schools are selected according to the percentage of students eligible for FRM.		191	0.875 FTE assigned to 134 schools based on FRM and Title I. Title I schools are selected according to the percentage of students eligible for FRM.			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).	
Safety and Security Assistant	188	3.0 Per school Chantilly, Woodson, and West Potomac High Schools receive 4.0 positions.		188	3.0 Per school Chantilly, Woodson, and West Potomac High Schools receive 4.0 positions.			Virginia state standards require provision of support services necessary for the efficient and cost-effective operation and maintenance of schools.	

¹State 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 2025 Approved Budget			FY 2026 Proposed Budget			State Staffing Standards		
Position	Contract Length (Days)	Fairfax County School Board Staffing Standards Personnel	Criteria	Contract Length (Days)	Fairfax County School Board Staffing Standards Personnel	Criteria	Personnel	Criteria
Changes From the Previous Year are Highlighted								
Principal	260	1.0	Per center for ID, IDS, emotionally disabled, Davis and Pulley Centers.	260	1.0	Per center for ID, IDS, emotionally disabled, Davis and Pulley Centers.	1.0	Virginia state standards require provision of support services necessary for the efficient and cost-effective operation and maintenance of schools.
Secondary Special Education Assistant Principal	260	1.0	For Cedar Lane, Quander, Burke, Key and 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.	1.0	Virginia state standards require provision of support services necessary for the efficient and cost-effective operation and maintenance of schools.
Elementary Special Ed. Assistant Principal	220	1.0	Per elementary CEDSS and Elementary DHOH program.	220	1.0	Per elementary CEDSS and Elementary DHOH program.	1.0	Virginia state standards require provision of support services necessary for the efficient and cost-effective operation and maintenance of schools.
Office Personnel	Various			Various				Virginia state standards require provision of support services necessary for the efficient and cost-effective operation and maintenance of schools.
ED Psychologists and Social Workers	Various		Positions are distributed to schools based on a point system determined by the level and number of students projected for special education emotional disabilities services with adjustments by the respective offices as needed.	Various		Positions are distributed to schools based on a point system determined by the level and number of students projected for special education emotional disabilities services with adjustments by the respective offices as needed.		See psychologist and social worker in other sections.
Special Education Teachers and Assistants			Category A has a minimum ratio of 11.5 students per teacher and Category B has a minimum ratio of 6.5 students per teacher. Schools at or below these ratios are not staffed with additional ratio-based positions in these categories except to meet the elementary ABA ratio.			Category A has a minimum ratio of 11.5 students per teacher and Category B has a minimum ratio of 6.5 students per teacher. Schools at or below these ratios are not staffed with additional ratio-based positions in these categories except to meet the elementary ABA ratio.		Virginia state standards require provision of support services necessary for the efficient and cost-effective operation and maintenance of schools.
Family Liaisons	191	0.875 FTE assigned to 84 schools based on FRM and Title I. Title I schools are selected according to the percentage of students eligible for FRM.		191	0.875 FTE assigned to 134 schools based on FRM and Title I. Title I schools are selected according to the percentage of students eligible for FRM.			Virginia state standards require provision of support services necessary for the efficient and cost-effective operation and maintenance of schools.
Elementary Category A (Emotionally Disabled and Learning Disabled)	195/191	Level (L) 1 services generate 1.0 point while L2 services generate 2.6 points. One teacher for every 24.0 points plus 1.0 non-ratio position to act as a special education case manager per traditional school at a longer contract length. One assistant for every 24.0 L2 points.		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.			Level 1 students generate 1.0 point while Level 2 students generate 2.0 points (with assistant). One teacher for every 20.0 points.
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.			OR 1.0 24 Level 1 students 1.0 10 Level 2 students with assistant
								Level 1 students generate 1.0 point while Level 2 students generate 2.0 points (with assistant). One teacher for every 20.0 points. OR 1.0 24 Level 1 students 1.0 10 Level 2 students with assistant

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

Special Education Staffing Standards

Position	FY 2025 Approved Budget			FY 2026 Proposed Budget			State Staffing Standards		
	Contract Length (Days)	Personnel	Criteria	Contract Length (Days)	Personnel	Criteria	Contract Length (Days)	Personnel	Criteria
Elementary Category B (Autism, Intellectual Disabilities, Physical Disabilities, and Noncategorical)	195	Level 1 services generate 1.0 point while Level 2 services generate 3.8 points. One teacher for every 22.0 points.	Changes From the Previous Year are Highlighted	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.				
Applied Behavior Analysis Instructional Assistant	186	1.0 PHA for every 22.8 Level 2 IDS and PD points	Distributed to elementary schools such that there is always one autism staff member for approximately 2.25 Level 2 autism services.	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.
	191			191					
Applied Behavior Analysis Coach	219	1.0 For every 13 ABA classrooms at the elementary school level. ABA classrooms include PAC and K-6. For staffing purposes, a classroom is defined as 6 students receiving Level 2 autism services.	For every 13 ABA classrooms at the elementary school level. ABA classrooms include PAC and K-6. For staffing purposes, a classroom is defined as 6 students receiving Level 2 autism services.	219	1.0 For every 13 ABA classrooms at the elementary school level. ABA classrooms include PAC and K-6. For staffing purposes, a classroom is defined as 6 students receiving Level 2 autism services.	The Virginia staffing standards do not specify this service.	219	1.0 For every 13 ABA classrooms at the elementary school level. ABA classrooms include PAC and K-6. For staffing purposes, a classroom is defined as 6 students receiving Level 2 autism services.	The Virginia staffing standards do not specify this service.
	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.				
Secondary Category B (Autism, Intellectual Disabilities, Physical Disabilities, and Career Center)	191	Category B Secondary IAs and PHTAs are staffed the same as for elementary Category B.	Category B Secondary IAs and PHTAs are staffed the same as for elementary Category B.	191	Category B Secondary IAs and PHTAs are staffed the same as for elementary Category B.	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.	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.
	186	1.0 PHA for first Level 2 PD and/or IDS student. 2.0 PHAs for 2 or more Level 2 IDS and/or PD students up to 52.6 PD and IDS level 2 points. 1.0 PHA allocated for each additional 31.5 PD and IDS level 2 points.		186	1.0 PHA for first Level 2 PD and/or IDS student. 2.0 PHAs for 2 or more Level 2 IDS and/or PD students up to 52.6 PD and IDS level 2 points. 1.0 PHA allocated for each additional 31.5 PD and IDS level 2 points.				
Deaf / Hard-of-Hearing (DHOH)	195/191	1.0 8.5 students with assistant	Sites with a Level 2 teacher for DHOH students also serve their Level 1 populations. They are included in the Level 2 staffing calculation but weighted to reflect the lower level of service.	195/191	1.0 8.5 students with assistant	10 students with assistant	195/191	1.0 8.5 students with assistant	10 students with assistant
	195	1.0 18.5 students		195	1.0 18.5 students				

* 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 2025 Approved Budget			FY 2026 Proposed Budget			State Staffing Standards		
Position	Contract Length (Days)	Fairfax County School Board Staffing Standards	Contract Length (Days)	Fairfax County School Board Staffing Standards	Contract Length (Days)	Fairfax County School Board Staffing Standards	Personnel	Criteria
Changes From the Previous Year are Highlighted								
Preschool								
School-Based Teacher	195	8 students with assistant. Assistants are allocated for every 10 students but may serve a morning and afternoon class. In most cases teachers serve either morning or afternoon and work with 2 itinerant students.	195	8 students with assistant. Assistants are allocated for every 10 students but may serve a morning and afternoon class. In most cases teachers serve either morning or afternoon and work with 2 itinerant students.	195	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	12 students	195	12 students	195	12 students	1.0	12 students
Preschool Autism Class (PAC) Teacher	219	6 students with 2.0 assistants	219	6 students with 2.0 assistants	219	6 students with 2.0 assistants	1.0	The Virginia staffing standards do not specify this service.
Speech and Language								
Level 1 School-Based	195	25 services at sites with 40 or more students with Autism, ID, IDS, Hearing, and Preschool Level 2 services. 34 services elsewhere.	195	25 services at sites with 40 or more students with Autism, ID, IDS, Hearing, and Preschool Level 2 services. 34 services elsewhere.	195	25 services at sites with 40 or more students with Autism, ID, IDS, Hearing, and Preschool Level 2 services. 34 services elsewhere.	0.5	68 students
Vision Impaired								
Level 2	195	8 students with assistant	195/191	8 students with assistant	195/191	8 students with assistant	1.0	8 students with assistant
Level 1 Itinerant	195	13 students receiving either vision or orientation and mobility services.	195	13 students receiving either vision or orientation and mobility services.	195	13 students receiving either vision or orientation and mobility services.	1.0	The Virginia staffing standards do not specify this service.
Teacher ratios are set to allow time for travel between schools.								
Related Services								
Adaptive Physical Education (APE)								
Elementary	195	Staffing is centrally managed 20 APE services at elementary sites with 20 or more APE services.	195	Staffing is centrally managed 20 APE services at elementary sites with 20 or more APE services.	195	Staffing is centrally managed 20 APE services at elementary sites with 20 or more APE services.	0.2	The Virginia staffing standards do not specify this service.
Secondary	195	9 APE services at secondary sites with 9 or more APE services.	195	9 APE services at secondary sites with 9 or more APE services.	195	9 APE services at secondary sites with 9 or more APE services.	0.17	The Virginia staffing standards do not specify this service.
Center-Based	195	Assigned based on enrollment.	195	Assigned based on enrollment.	195	Assigned based on enrollment.	1.0	The Virginia staffing standards do not specify this service.
Itinerant	195	11.5 APE services	195	11.5 APE services	195	11.5 APE services	0.5	The Virginia staffing standards do not specify this service.
Career and Transition								
School-Based	Various	34 services	Various	34 services	Various	34 services	1.0	Virginia state standards require provision of a coordinated set of activities to promote movement from school to post-school activities, include postsecondary education, vocational training, integrated employment, continuing and adult education, adult services, independent living, or community participation. These services must be provided to each student beginning at age 14, or younger if determined appropriate by the IEP team. No specific staffing standards are defined.
Career Academies	Various	57 services	Various	57 services	Various	57 services	1.0	Virginia state standards require that assistive technology services be made available to each child if required by the child's IEP. The IEP team must specifically consider if the child requires assistive technology services and/or devices.
Job Placement	Various	30 services; 2.0 PHTA	Various	30 services; 2.0 PHTA	Various	30 services; 2.0 PHTA	1.0	Therapy services include physical or occupational therapist or under the supervision of a qualified physical occupational therapist. No specific staffing standards are defined.
Office Technology	1.0		1.0		1.0			
Work Awareness								
Itinerant	195	9 student periods, one planning period built in for each full teacher position allocated to high schools only.	195	9 student periods, one planning period built in for each full teacher position allocated to high schools only.	195	9 student periods, one planning period built in for each full teacher position allocated to high schools only.	0.17	
Assistive Technology for Students with Disabilities								
Itinerant	219	250 points; students with a Level 1 primary service or Level 2 Category A primary service generate 1.0 point, and any other Level 2 service generates 3.8 points.	219	250 points; students with a Level 1 primary service or Level 2 Category A primary service generate 1.0 point, and any other Level 2 service generates 3.8 points.	219	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	
Therapy Services								
Itinerant	195	59 services for the first 945 services and then every 28 services. Additionally, there are 17.0 assistants.	195	59 services for the first 945 services and then every 28 services. Additionally, there are 17.0 assistants.	195	59 services for the first 945 services and then every 28 services. Additionally, there are 17.0 assistants.	1.0	

¹State 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 2025 Approved Budget			FY 2026 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	Contract Length (Days)	Fairfax County School Board Staffing Standards Personnel	Criteria
Principal	260	1.0	Per school	260	1.0	Per school	260	1.0	Per school (must be employed on a 12-month basis)
Assistant Principal ¹	260	2.0	Per school	260	2.0	Per school	260	1.0	600 – 1,199 students
Director of Student Services	260	1.0	Per school	260	1.0	Per school	260	1.0	At least one position must be on an 11-month contract.
School Counselor ¹	204	1.0	270 students	204	1.0	270 students	204	1.0	One full-time equivalent school counselor position per 325 students in grades kindergarten through 12.
Librarian / Assistant ¹	204	1.0	Per school	204	1.0	Per school	204	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	195	1.0	Virginia state standards require provision of support necessary for the efficient and cost-effective operation and maintenance of schools.
Safety and Security Assistant	188	1.5	Per school	188	1.5	Per school	188	1.5	Virginia state standards require provision of support necessary for the efficient and cost-effective operation and maintenance of schools.
Classroom Teacher	195	Maximum teacher lead is 61 credit hours per teacher.		195	Maximum teacher lead is 61 credit hours per teacher.		195	Maximum teacher lead is 61 credit hours per teacher.	See high school standards.
Family Liaisons		See high school staffing standard			See high school staffing standard			See high school staffing standard	See high school staffing standard
Assessment Coach	219	1.0	Per school	219	1.0	Per school	219	1.0	Virginia state standards require provision of support services necessary for the efficient and cost-effective operation and maintenance of schools.
Office Personnel ¹	260 260 260 260 220	1.0 1.0 1.0 1.0 1.0	Administrative assistant III Student information assistant Finance technician Administrative assistant I Office assistant Per school	260 260 260 260 200 220	1.0 1.0 1.0 1.0 1.0	Administrative assistant III Student information assistant Finance technician Administrative assistant I Office assistant Per school	260 260 260 260 200 220	1.0 1.0 1.0 1.0 1.0	599 or fewer students The equivalent of one full-time additional office position shall be provided for each additional 600 students beyond 200 students. 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	260	4.0-8.0	The school plant and grounds shall be kept safe and clean. Custodial services shall be available as necessary for health and safety.
Multilingual Learners (ML) Teacher ¹	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	195	2.0+	For each English language learner identified as L1, 1 position per 20 students; L2, 1 per 30; L3, 1 per 40; L4, 1 per 50, all other ELL, 1 per 100 students.
Work and Transition (WAT) Teacher	219	Assigned according to need for cooperative work instruction.		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.

¹State 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 2026, elementary schools receive \$53.87 per pupil, middle schools will receive \$56.89 per pupil, high schools receive \$70.46 per pupil, and TJHSST receives \$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 2025 Approved Budget to the FY 2026 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 2026. 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 @ \$1,589 each
- 1,501 to 1,999 students 8 stipends @ \$1,589 each
- 2,000 students or more 10 stipends @ \$1,589 each
- Alternative high schools and special education centers 5 stipends @ \$1,589 each

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 @ \$1,589 each
- 500 to 799 students 6 stipends @ \$1,589 each
- 800 students or more 7 stipends @ \$1,589 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 one 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
Per Pupil				
Postage		\$2.07	\$5.41	\$9.37
Office Personnel Overtime		\$3.39	\$3.39	\$3.39
Per School				
Hourly Student Services Personnel			\$15,796	\$20,908
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	\$3,895		
	600 to 1,199	\$5,564		
	1,200 to 1,799	\$7,233		
Middle			\$9,688	

*Special education centers receive \$1,977, 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
High School Academies	
Field Trips	\$100 per teacher
Textbooks	\$630 per teacher
Staff Development	\$300 per teacher
Substitutes (1 day)	\$165 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 2026 Instructional Supplies Allocation	FY 2026 Textbook Allocation
Elementary Programs		
Category A		
Level 1	\$7.67	\$6.45
Level 2	\$11.72	\$9.86
Elementary Centers	\$137.92	\$115.98
Comprehensive ED Services Site, Level 2 students	\$62.96	\$52.94
Category B		
Level 1	\$10.64	\$8.94
Level 2	\$31.60	\$26.57
Elementary Centers	\$75.38	\$63.38
Secondary Programs		
Category A		
Level 1	\$9.47	\$7.96
Level 2	\$16.01	\$13.46
Secondary Centers	\$187.22	\$157.45
Comprehensive ED Services Site, Level 2 students	\$73.23	\$61.58
Category B		
Level 1	\$20.38	\$17.14
Level 2	\$36.47	\$30.68
Secondary Centers	\$95.63	\$53.62
Preschool Programs		
Preschool Resource Services	\$19.64	-
Preschool Class-Based Services	\$212.08	-
Deaf/Hard-of-Hearing Program		
Level 1 Elementary	\$16.75	-
Level 1 Secondary	\$18.21	-
Level 2 Elementary	\$27.34	-
Level 2 Secondary	\$26.67	-
Centers	\$82.42	\$46.21
Per Teacher Allocations		
Career and Transition Center Teachers	\$606.10	\$218.46
Work Awareness & Transition (WAT) Teachers	\$824.56	-

Schools and centers receive new teacher materials and equipment allocations when there is a net increase in special education teacher positions over the previous approved budget cycle. New preschool classrooms also generate additional start-up funding. All new teacher and new preschool classroom funds are combined with other special education equipment allocations made to the site.

Special Education New Teacher Materials Allocation	
Category A	\$262.50
Category B	\$690.00
All Other Service Areas	\$1,000.00
Preschool New Classroom Start Up Funds	\$7,000.00

School Operating Fund Revenue Detail

	FY 2022			FY 2025			FY 2026
	Actual	FY 2023	Actual	FY 2024	Actual	FY 2025	FY 2026
					Approved	Revised	Proposed
County Operating Funds Transfer	2,172,661,166	2,275,310,924	2,419,409,875	2,584,409,875	2,584,409,875	2,584,409,875	2,852,667,078
Cable Communications Franchise Fees	875,000	875,000	875,000	875,000	875,000	875,000	875,000
Transfers In - County Total	2,173,536,166	2,276,185,924	2,420,284,875	2,585,284,875	2,585,284,875	2,585,284,875	2,853,542,078
Other Financing Sources Total	2,173,536,166	2,276,185,924	2,420,284,875	2,585,284,875	2,585,284,875	2,585,284,875	2,853,542,078
State Homebound Funds	110,976	314,842	309,087	517,794	517,794	517,794	513,530
Categorical Programs Total	110,976	314,842	309,087	517,794	517,794	517,794	513,530
State At-Risk Incentive Funded	-	5,254,660	256,384	-	-	-	-
Limited Term Compensation	8,953,056	22,603,933	57,709,105	17,475,368	17,475,368	17,475,368	35,638,078
Limited Term Incentive	12,377	-	-	-	-	-	-
No Loss Funding Incentive	-	15,619,252	15,741,706	-	-	-	-
State Early Reading Spec Initiative Incentive	194,094	409,434	399,291	350,360	350,360	350,360	360,144
State Governor's School Funds	3,888,318	4,369,039	4,793,558	5,682,025	5,682,025	5,682,025	5,892,158
Grocery Tax Hold Harmless	-	14,841,662	36,451,782	38,499,168	38,499,168	38,499,168	38,053,207
State Math/Reading Instructional Spec Incentive	-	-	-	33,847	33,847	33,847	-
Incentive Programs Total	13,047,845	63,097,980	115,351,826	62,040,768	62,040,768	62,040,768	79,943,587
State At-Risk Lottery Funded	7,117,510	5,632,177	11,053,736	8,290,204	8,290,204	8,290,204	8,175,949
State Reduced K-3 Incentive Funds	5,048,834	4,949,286	5,866,282	7,376,876	7,376,876	7,376,876	7,421,843
State Early Reading Intervention Funds	2,989,925	4,740,903	3,620,792	4,243,443	4,243,443	4,243,443	1,372,361
State Algebra Readiness Funds	878,863	927,468	926,454	1,192,142	1,192,142	1,192,142	1,193,397
Limited Term Support Lottery	24,061,432	24,113,424	24,179,163	26,227,839	26,227,839	26,227,839	23,912,765
State Foster Care Funds	368,487	349,566	442,033	427,552	427,552	427,552	504,784
State Occupational Preparation Funds	408,241	386,231	619,384	536,721	536,721	536,721	721,784
State SPED Regional Tuition Lottery	4,490,150	4,625,145	4,711,040	4,618,804	4,618,804	4,618,804	4,590,563
Textbooks Lottery	1,401,399	-	-	-	-	-	-
Lottery Funded Total	46,764,841	45,724,200	51,418,884	52,913,581	52,913,581	52,913,581	47,893,446
State Sales Tax Revenues	269,036,889	266,411,271	244,410,881	241,675,874	241,675,874	241,675,874	253,340,339
Sales Tax Total	269,036,889	266,411,271	244,410,881	241,675,874	241,675,874	241,675,874	253,340,339
SOQ Basic Aid	311,838,497	339,477,091	363,872,456	421,762,058	421,762,058	421,762,058	415,344,424
SOQ Textbooks	4,961,439	7,901,498	7,904,867	9,442,185	9,442,185	9,442,185	9,395,164
SOQ Gifted Education	3,433,932	3,640,968	3,642,521	4,068,382	4,068,382	4,068,382	4,048,122
SOQ Remediation	6,275,806	6,983,497	6,986,474	-	-	-	-
SOQ Special Education	52,397,060	56,643,916	56,668,067	68,395,994	68,395,994	68,395,994	68,055,390
SOQ Vocational	2,605,052	2,984,400	2,985,673	3,242,914	3,242,914	3,242,914	3,226,764
SOQ Social Security Instructional	19,715,504	21,308,618	21,317,703	23,879,636	23,879,636	23,879,636	23,760,718
SOQ Instructional Retirement	46,002,843	49,660,420	49,681,593	51,296,996	51,296,996	51,296,996	51,041,542
SOQ Instructional Life Insurance	1,420,937	1,492,200	1,492,836	1,474,052	1,474,052	1,474,052	1,466,711
SOQ English for Speakers of Other Languages	17,941,670	20,121,988	20,848,811	32,277,699	32,277,699	32,277,699	38,120,836
SOQ At-Risk	-	-	-	22,680,984	22,680,984	22,680,984	22,702,829
SOQ Total	466,592,740	510,214,596	535,401,001	638,520,900	638,520,900	638,520,900	637,162,500
State Grants	478,929	606,058	338,536	147,394	147,394	147,394	147,394
State Revenue	577,500	522,500	522,500	615,000	615,000	615,000	615,000
State Grants Total	1,056,429	1,128,558	861,036	762,394	762,394	762,394	762,394
State Revenue Total	796,609,720	886,891,447	947,752,714	996,431,311	996,431,311	996,431,311	1,019,615,796
E-Rate Funds	1,345,140	1,784,396	499,003	2,000,000	2,000,000	2,000,000	2,000,000
E-Rate Total	1,345,140	1,784,396	499,003	2,000,000	2,000,000	2,000,000	2,000,000
Preschool	916,508	1,403,196	882,359	915,096	1,105,474	1,105,474	914,844
Professional Technical Education Perkins	2,386,114	2,513,567	2,427,541	2,604,545	2,022,877	2,022,877	2,022,877
Federal Grants	118,170,551	103,395,126	57,557,436	-	43,804	-	-
Federal Special Education Hearing Appeals	-	30,526	1,488	37,630	37,630	37,630	37,630
Federal Revenue	-	19,250,716	-	-	-	-	-
Federal Grants Total	121,473,173	126,593,131	60,868,824	3,557,271	3,209,785	3,209,785	2,975,351
Federal Impact Aid	3,269,135	3,569,606	6,022,566	3,297,944	3,297,944	3,297,944	3,297,944
Federal Impact Aid Severe Disabled DoD	1,161,904	1,014,624	583,384	750,000	750,000	750,000	750,000
Impact Aid Total	4,431,039	4,584,230	6,605,950	4,047,944	4,047,944	4,047,944	4,047,944

School Operating Fund Revenue Detail

	FY 2022			Actual	FY 2025	FY 2025	FY 2026
	Actual	FY 2023	Actual		FY 2024	Approved	Revised
Junior ROTC Funds	580,690	537,584	617,369	518,200	518,200	518,200	
Junior ROTC Total	580,690	537,584	617,369	518,200	518,200	518,200	
IDEA (PL 94-142)	39,252,138	36,228,461	40,885,800	40,968,333	53,517,451	40,531,682	
Special Education Total	39,252,138	36,228,461	40,885,800	40,968,333	53,517,451	40,531,682	
Federal Revenue Total	167,082,179	169,727,802	109,476,945	51,091,748	63,293,379	50,073,177	
Intergovernmental Total	963,691,899	1,056,619,248	1,057,229,659	1,047,523,059	1,059,724,691	1,069,688,973	
Alternative School Tuition	-	-	-	20,450	20,450	20,450	
Adult Education Tuition	34,035	38,872	35,213	79,843	79,843	79,843	
Adult Education Vocational Education LPN	-	-	-	52,347	52,347	52,347	
Adult Tuition Total	34,035	38,872	35,213	152,640	152,640	152,640	
K-12 Tuition for Nonresident Student	85,654	142,447	199,817	230,970	230,970	230,970	
Tuition Thomas Jefferson for Science & Technology	7,766,165	8,854,644	10,313,940	10,311,866	10,311,866	10,869,088	
Tuition Paid by Other Districts	49,522	30,804	-	640,000	640,000	640,000	
Day School Tuition Total	7,901,341	9,027,895	10,513,757	11,182,836	11,182,836	11,740,058	
Dues Deduction Fee	92,636	89,360	84,316	50,000	50,000	50,000	
Staff Development Fee	17,500	-	-	-	-	-	
Monopole Fee	1,545,647	1,640,947	1,664,606	1,977,840	1,977,840	1,977,840	
Other Fees Total	1,655,783	1,730,307	1,748,921	2,027,840	2,027,840	2,027,840	
Musical Instrument Repair Fee	291,083	340,096	414,546	364,200	364,200	364,200	
National Symphony Concert Fee	14,348	77,495	79,090	85,491	85,491	85,491	
Field Trip Fee	-	492	72,707	52,820	52,820	52,820	
Student Parking Fee	889,952	924,611	836,517	968,000	968,000	968,000	
Student Examination Fee	469,303	595,116	629,321	454,044	454,044	454,044	
Pupil Placement Fee	224,900	224,800	223,900	272,835	272,835	272,835	
Technology Support Fee	42,075	-	-	-	-	-	
School Fees Total	1,931,661	2,162,609	2,256,081	2,197,390	2,197,390	2,197,390	
Charges for Services Total	11,522,819	12,959,683	14,553,973	15,560,706	15,560,706	16,117,928	
Facilities Use Building Rental Income	695,817	1,259,248	1,365,704	1,697,445	1,697,445	1,697,445	
Facilities Use Labor Charges	937,832	1,408,051	1,649,427	1,785,115	1,785,115	1,785,115	
Facilities Use Special Fees	170,380	224,443	252,814	28,899	28,899	28,899	
Facilities Use Cumulative Deposits	-	-	(63)	-	-	-	
Facilities Use Total	1,804,029	2,891,743	3,267,882	3,511,459	3,511,459	3,511,459	
Sale of Equipment	690,953	149,504	244,564	78,000	78,000	78,000	
Sale of Salvage	-	-	-	5,000	5,000	5,000	
Sale of Vehicles	158,498	22,552	739	91,800	91,800	91,800	
Sale of Property Total	849,452	172,056	245,303	174,800	174,800	174,800	
Interest on Pooled Cash	1,190	493	131	-	-	-	
Interest Income-Lease	15,306	69,343	22,208	-	-	-	
Rental Income-Leases	701,562	591,529	527,665	-	-	-	
Use of Money Total	718,058	661,365	550,004	-	-	-	
Revenue from Use of Money/Property Total	3,371,539	3,725,164	4,063,189	3,686,259	3,686,259	3,686,259	
City of Fairfax Instructional Services	48,934,163	52,911,698	58,575,531	55,564,732	55,564,732	61,676,853	
City of Fairfax Total	48,934,163	52,911,698	58,575,531	55,564,732	55,564,732	61,676,853	
Rebates and Insurance Proceeds	1,689,889	2,388,352	2,125,475	1,778,254	1,778,254	1,778,254	
Vandalism and Repair	2,020	4,025	199	16,320	16,320	16,320	
Settlement Proceeds	-	-	3,191,584	-	1,540,718	-	
Claims, Restitution and Rebates Total	1,691,909	2,392,377	5,317,258	1,794,574	3,335,292	1,794,574	
Recovered Cost Total	50,626,072	55,304,075	63,892,789	57,359,306	58,900,024	63,471,427	
School General Rev in Support of Appropriations	3,177,127	5,246,968	5,937,317	6,846,945	6,846,945	6,846,945	
Miscellaneous Revenue	2,251,914	1,015,032	2,166,672	681,854	681,854	681,854	
Other Revenue Total	5,429,042	6,262,001	8,103,989	7,528,799	7,528,799	7,528,799	
Contributions from Fairfax Education Foundation	108,714	77,241	18,000	-	-	-	
Private Grants Total	108,714	77,241	18,000	-	-	-	
Gifts Donations & Contributions Total	5,537,755	6,339,241	8,121,989	7,528,799	7,528,799	7,528,799	
Grand Total	3,208,286,250	3,411,133,335	3,568,146,475	3,716,943,004	3,730,685,354	4,014,035,464	

School Operating Fund Expenditure Detail

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2025 Revised	FY 2026 Proposed
Division Superintendent	317,757	410,332	403,835	424,145	424,146	453,836
Deputy Superintendent	228,936	244,229	-	-	-	-
Division Chief	660,695	1,026,415	2,138,562	2,795,380	2,919,272	3,067,286
Assistant Superintendent	2,354,813	2,360,806	2,504,665	2,401,320	2,437,300	2,607,911
Division Counsel	219,755	234,435	249,139	261,669	271,818	279,987
Auditor General	202,478	214,789	230,215	244,164	244,164	261,256
Leadership Team Total	3,984,434	4,491,007	5,526,416	6,126,678	6,296,701	6,670,276
Principal Elementary School	20,969,437	21,916,707	22,885,683	24,351,572	24,104,321	25,777,350
Principal Middle School	3,555,941	3,468,278	3,646,426	3,899,326	3,869,859	4,140,750
Principal High School	4,322,125	4,485,156	4,743,619	4,960,869	5,040,088	5,379,539
Principal Special Education	1,025,993	1,064,116	1,120,720	1,162,954	1,162,954	1,244,361
Principals Total	29,873,495	30,934,256	32,396,448	34,374,721	34,177,223	36,542,000
Assistant Principal Elementary School	22,800,813	25,142,764	27,607,555	29,994,300	30,704,692	32,773,728
Assistant Principal Middle School	7,442,839	8,026,885	9,494,304	9,564,274	10,183,664	10,256,833
Assistant Principal High School	15,026,116	17,299,404	19,092,711	20,068,214	20,544,467	21,467,342
Assistant Principal Special Education	2,845,910	2,856,885	3,285,414	3,214,353	3,327,636	3,422,281
Assistant Principal Alternative High School	614,022	697,013	561,588	625,716	625,716	669,516
Assist Administrator Nontraditional	633,606	657,417	814,334	866,190	873,447	934,588
Student Activity Director	3,210,550	3,228,018	3,521,517	3,715,306	3,706,535	3,965,993
Student Services Director	6,823,256	7,131,833	7,412,347	7,741,627	7,857,590	8,235,068
Assistant Principals Total	59,397,113	65,040,219	71,789,770	75,789,979	77,823,748	81,725,349
Executive Principal	1,842,486	2,097,955	1,880,155	2,349,436	2,349,436	2,513,896
Director	5,875,116	6,901,035	7,894,665	8,172,984	8,834,148	8,967,439
Senior Manager	14,356,881	15,809,034	19,328,802	30,259,819	31,329,269	32,681,514
Deputy Auditor General	156,946	131,023	155,383	166,638	166,638	178,302
Supervisors Total	22,231,429	24,939,047	29,259,006	40,948,877	42,679,491	44,341,153
Hearing Officer	651,956	732,665	893,180	849,370	832,379	1,049,966
Executive Assistant	235,847	250,198	251,988	324,607	317,626	339,860
Auditor	459,487	482,460	535,746	602,201	573,794	613,959
Attorney	513,332	832,222	962,737	1,117,476	1,142,675	1,222,662
Functional Supervisor	11,457,746	12,428,020	11,868,077	4,496,384	5,072,645	4,821,170
Certified Athletic Trainer	1,952,261	2,270,675	2,947,802	3,223,600	3,582,473	3,848,376
Psychologist	14,631,389	15,644,329	15,685,362	19,220,963	18,402,228	20,600,054
Social Worker	16,044,970	17,457,744	19,528,378	19,851,153	20,533,127	21,212,501
Instructional Specialist	18,632,843	20,863,192	23,395,317	23,389,770	25,778,950	26,194,009
Business Specialist	25,023,679	28,249,772	31,328,513	33,706,569	36,623,175	36,303,795
Technical Specialist	63,733,416	67,829,646	72,612,812	79,488,501	82,799,937	84,824,314
Specialists Total	153,336,926	167,040,922	180,009,911	186,270,593	195,659,010	201,030,666
Technician	20,025,651	19,968,086	22,077,745	25,332,280	25,365,119	27,062,796
Family Liaison	-	-	1,754,928	3,697,253	3,685,991	6,236,199
Safety and Security Specialist	2,929,917	3,034,314	3,192,218	3,201,605	3,131,447	3,341,530
Career Center Specialist	1,554,159	1,658,553	1,858,305	1,867,862	1,931,997	2,001,022
Safety and Security Assistant	5,010,460	5,458,486	6,181,515	5,925,211	6,686,908	6,331,296
Technical Personnel Total	29,520,187	30,119,439	35,064,711	40,024,211	40,801,461	44,972,843
Teacher Kindergarten	39,528,488	40,539,240	42,208,635	43,747,365	42,965,001	44,580,046
Teacher General Education Elementary School	247,058,878	251,750,390	265,785,445	291,920,010	285,745,749	303,465,117
Teacher General Education Middle School	100,768,411	100,371,378	103,843,031	116,680,198	112,558,910	121,799,356
Teacher General Education High School	202,748,691	213,855,419	227,674,130	250,781,622	247,758,767	269,005,243
Teacher Music, Art and PE Elementary School	60,674,501	62,308,221	66,066,215	75,702,434	70,563,394	80,261,963
Teacher Reading	15,143,888	15,234,675	15,432,744	19,644,197	18,186,334	20,965,139
Teacher Art Elementary School	235,616	212,042	143,196	215,290	211,997	226,889
Teacher Instrumental Music	14,620,468	15,329,863	16,333,473	17,699,663	17,266,519	18,486,487
Teacher Gifted Talented Resource	11,228,739	12,343,724	14,215,775	15,842,111	15,889,390	17,185,876
Teacher FECEP	331,201	347,155	445,065	232,753	708,124	254,273
Teacher Laboratory	1,088,519	1,274,965	1,486,350	1,617,232	1,659,847	1,734,793
Teacher Instructional Support	45,397,197	50,224,307	55,529,265	33,805,932	62,645,765	36,192,581
Teacher Multilingual Learners	67,472,128	73,991,119	87,161,660	102,199,573	100,139,002	106,399,134
Teacher Special Education	260,051,563	274,695,959	293,700,308	320,506,473	332,002,282	346,699,475
Audiologist	1,555,032	1,740,434	1,815,074	1,726,751	1,873,521	1,777,106
Physical & Occupational Therapist	7,629,301	8,056,809	8,198,363	8,597,802	9,144,780	8,987,998
Teacher Vocational Education Program	25,076,603	26,206,357	27,625,556	28,921,673	29,143,898	30,431,381
Teacher Alternative Education	12,804,563	13,104,480	13,594,413	13,728,719	13,432,438	14,476,706
Teacher Professional Technical Academy	6,578,504	6,889,713	7,701,444	8,399,186	8,547,199	8,888,340
Teacher Technical Professional Projects	91,605	96,222	-	-	-	-
Guidance Counselor Middle School and High School	30,950,699	32,586,907	33,378,207	34,959,432	35,368,177	36,628,428

School Operating Fund Expenditure Detail

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2025 Revised	FY 2026 Proposed
Guidance Counselor Elementary School	18,293,691	19,120,207	19,699,503	20,025,148	20,878,501	21,155,422
Librarian	21,339,000	22,233,368	23,042,712	24,608,219	24,396,688	26,272,600
Teacher Staffing Reserve	-	-	-	17,747,428	28,610,256	18,989,766
Teachers Total	1,190,667,285	1,242,512,952	1,325,080,561	1,449,309,212	1,479,696,540	1,534,864,117
Instructional Assistant Kindergarten	17,544,548	17,903,238	18,372,069	19,015,595	18,706,869	19,359,577
Instructional Assistant General Education	6,424,109	6,645,007	6,561,538	8,160,530	6,140,294	8,896,700
Instructional Assistant Special Education	61,015,806	63,380,778	71,433,308	78,543,026	79,240,654	84,430,183
Instructional Assistant Alternative High School	156,129	134,183	159,398	248,814	195,652	262,386
Instructional Assistant Special Programs	121,462	126,307	130,853	105,300	244,145	121,771
Instructional Assistant Staffing Reserve	-	-	-	2,913,299	2,913,299	3,117,229
Instructional Assistants Total	85,262,054	88,189,513	96,657,166	108,986,564	107,440,913	116,187,844
Public Health Training Assistant	9,955,714	10,781,477	12,579,338	11,767,653	11,873,361	13,217,482
Special Education Attendant	2,752,116	3,041,375	2,551,828	4,546,479	3,676,475	5,228,336
Specialized Assistants Total	12,707,831	13,822,852	15,131,167	16,314,132	15,549,835	18,445,818
Administrative Assistant	8,095,941	8,729,001	9,380,266	9,943,689	10,559,911	10,828,248
Office Assistant Elementary School	26,111,371	26,760,996	28,563,885	32,503,855	31,870,889	35,222,241
Office Assistant Middle School	4,802,653	5,419,882	5,659,710	5,716,613	6,232,518	6,166,603
Office Assistant High School and Secondary School	13,515,390	13,739,058	14,594,371	15,027,288	16,076,779	16,151,404
Office Assistant Special Education	1,487,263	1,708,826	1,810,306	1,934,799	1,991,449	2,119,803
Technical Assistant	3,301,757	3,453,932	3,442,202	4,210,448	3,961,540	4,568,170
Office Assistant Personnel Total	57,314,375	59,811,694	63,450,739	69,336,693	70,693,087	75,056,468
Tradesperson	24,958,189	24,885,222	26,891,737	31,183,507	32,148,454	33,467,215
Security Officer	1,951,531	1,973,267	2,360,151	2,855,698	2,748,695	3,070,399
Trades Personnel Total	26,909,720	26,858,489	29,251,889	34,039,205	34,897,149	36,537,614
Custodian	55,483,151	56,762,842	61,003,099	66,339,546	67,672,276	72,757,287
Field Custodian	1,570,076	1,406,744	1,688,692	1,915,955	1,976,973	2,067,386
Plant Operations Monitor	1,063,615	1,143,264	1,220,412	1,350,839	1,379,484	1,441,354
Custodial Personnel Total	58,116,842	59,312,849	63,912,202	69,606,341	71,028,733	76,266,027
Route Supervisor	2,211,721	2,291,338	2,605,021	2,760,852	2,836,723	2,970,190
Transportation Personnel Total	2,211,721	2,291,338	2,605,021	2,760,852	2,836,723	2,970,190
Turnover	-	-	-	(20,831,355)	(20,831,355)	(22,011,058)
Vacancy	-	-	-	(31,247,032)	(31,247,032)	(33,016,586)
Incurred To Offset	-	-	-	3,854,358	3,854,358	-
Salary Adjustments Total	-	-	-	(48,224,029)	(48,224,029)	(55,027,644)
Regular Salaries Total	1,731,533,413	1,815,364,577	1,950,135,008	2,085,664,029	2,131,356,583	2,220,582,720
Overtime	3,557,908	3,521,625	4,513,020	2,942,661	3,533,255	3,150,767
Overbase Salaries	7,842,929	8,271,278	9,167,069	7,168,067	7,202,263	7,671,974
Hourly Overtime Total	11,400,837	11,792,903	13,680,088	10,110,728	10,735,518	10,822,741
Bus Driver	46,510,711	48,848,678	49,424,552	62,942,218	63,132,187	69,054,514
Van Driver	2,226,588	2,516,531	2,772,591	2,782,560	2,782,560	3,066,156
Bus Attendant	13,092,805	13,414,929	13,437,540	17,173,790	17,173,790	18,626,113
Bus Driver Field Trip	1,205,904	1,925,501	2,175,931	2,324,661	1,997,604	2,472,183
Bus Driver Activities Field Trip	4,151	5,205	11,010	-	7,111	-
Hourly Transportation Total	63,040,160	66,710,845	67,821,624	85,223,229	85,093,252	93,218,966
Bus Driver VHSL Field Trip	2,076,917	2,365,616	2,569,323	2,957,041	2,101,361	3,155,474
Bus Driver VHSL Field Trip Mileage Only	15,480	17,307	4,038	-	-	-
Hourly Field Trips Total	2,092,397	2,382,922	2,573,361	2,957,041	2,101,361	3,155,474
Hourly Teacher	30,908,030	32,403,258	26,228,361	11,354,244	15,465,764	13,639,931
Hourly Technical	5,783,958	5,777,201	6,435,030	4,647,819	6,226,727	5,636,468
Hourly Office Assistant	2,542,231	2,733,385	2,480,566	3,481,697	4,063,674	3,712,183
Hourly Custodian	854,412	767,808	671,756	841,112	921,959	899,991
Hourly Instructional Assistant	7,160,846	11,434,405	8,189,107	12,889,157	11,840,066	13,802,069
Hourly Dining Assistant	905,702	826,413	837,470	1,221,542	1,128,683	1,307,070
Hourly Professional	2,152,331	2,172,109	2,759,546	1,513,068	2,432,470	1,616,411
Hourly Tradesperson	598,447	414,031	479,299	401,234	359,948	429,321
Hourly Temporary Alternative Duty Worker	47,287	(15,654)	194,572	-	101,937	-
Hourly Family Liaison	2,969,492	4,462,526	3,773,811	3,762,702	4,045,290	1,949,347
Hourly Public Health Attendant	-	57,665	4,649	-	12,129	-
Hourly After-School Program Staff	1,445,373	1,769,286	1,800,849	769,257	1,742,804	823,104
Hourly Salaried NonContracted Total	55,368,109	62,802,432	53,855,016	40,881,831	48,341,450	43,815,895
Substitute due to Sick or Personal Leave	16,241,330	23,887,527	27,429,477	26,431,473	29,681,082	31,711,808
Substitute Due to Organizational Leave	11,564	25,268	52,288	31,025	31,025	33,197
Substitute Due to Staff Development	-	56	-	-	-	-
Substitute due to Short-term Disability	945,748	895,049	1,565,324	703,444	703,444	752,685
Hourly Substitutes Leave Total	17,198,642	24,807,899	29,047,089	27,165,942	30,415,552	32,497,690

School Operating Fund Expenditure Detail

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2025 Revised	FY 2026 Proposed
Substitute due to Official or Annual Leave	4,003,579	5,977,618	7,968,117	3,221,998	3,223,779	3,447,540
Substitute Due to Student Activities	70,397	177,232	226,426	69,611	68,317	74,490
Substitute Due to Training	1,233,494	3,407,124	2,698,389	2,542,351	4,533,330	3,445,884
Substitute Costs- Training Total	5,307,470	9,561,974	10,892,932	5,833,960	7,825,426	6,967,914
Substitute Acting School-based Administrator	871,711	965,259	1,462,211	1,500	68,080	-
Hourly Acting SB Admin Total	871,711	965,259	1,462,211	1,500	68,080	-
School Board Member	386,077	386,008	482,000	578,000	578,000	578,000
Court Supplement	25,551	25,551	18,036	48,221	48,221	51,596
Extra Duty Supplement	7,522,792	7,018,303	5,173,610	6,227,601	6,350,414	7,322,863
Coaching Supplement	5,054,871	5,210,080	5,475,559	6,502,136	6,502,136	6,957,392
Summer Principal Assistant Principal Staff Develop	1,476,617	1,683,028	(51,316)	-	-	-
Recruitment Bonus	96,500	506,080	643,000	116,007	118,007	124,127
Salary Supplement	38,356,163	34,238,427	1,525,280	768,399	1,697,335	1,751,122
Department Chair Supplement	616,202	622,181	1,706,300	1,915,805	1,915,805	2,049,942
Supplements Total	53,534,774	49,689,658	14,972,469	16,156,169	17,209,918	18,835,042
Salary Placeholder	-	-	-	4,784,730	14,663,376	6,711,256
School Testing Requirements	-	-	-	914,304	989,348	978,310
Salary Placeholders Total	-	-	-	5,699,034	15,652,723	7,689,566
Annual Leave Payment	4,459,595	3,837,860	4,024,326	4,261,206	4,261,206	4,559,490
Sick Leave Payment	-	-	-	41,948	41,948	2,937
Extended Sick Leave	242,435	187,536	109,891	1,249,153	1,257,928	1,378,542
Short-term Disability Payment	732,423	723,571	603,325	662,533	662,533	708,910
Leave Payments Total	5,434,454	4,748,966	4,737,542	6,214,840	6,223,615	6,649,879
Salary Supplements Total	58,969,228	54,438,623	19,710,011	28,070,043	39,086,257	33,174,487
Community Use	1,393,804	1,906,034	2,288,044	2,981,070	3,217,133	2,991,070
General Field Trip	958,592	1,458,278	1,719,485	953,811	953,811	953,811
School Activities	1,694	1,305	6,200	110,400	110,400	110,400
Reimbursable Salaries Total	2,354,090	3,365,617	4,013,730	4,045,281	4,281,344	4,055,281
Grant Indirect Cost Recovery	(1,432,673)	(2,149,086)	(2,412,398)	(960,821)	(960,821)	(960,821)
Work Performed For Others Contra Account	(8,839,499)	(8,582,887)	(11,457,288)	(9,448,655)	(9,568,009)	(9,477,854)
Work Performed for Others Total	(10,272,172)	(10,731,973)	(13,869,686)	(10,409,476)	(10,528,830)	(10,438,675)
VRS State Retirement	266,207,764	279,776,699	300,005,346	301,189,724	303,263,766	322,448,692
VRS Optional Retirement Plan School Supts	-	25,925	28,050	-	-	-
ERFC Retirement	107,333,818	112,825,573	116,973,982	127,714,959	131,489,267	139,786,095
ERFC Buy Out	-	-	40,644	-	-	-
County Retirement	53,596,205	56,140,107	61,942,148	77,789,301	77,822,556	86,318,843
VRS Health Employer	19,380,180	20,379,256	21,826,226	23,332,790	25,100,803	24,861,266
Retirement Total	446,517,968	469,147,560	500,816,396	530,026,774	537,676,392	573,414,896
Social Security	143,093,274	150,754,617	158,401,131	177,365,688	180,399,591	189,628,071
Social Security Total	143,093,274	150,754,617	158,401,131	177,365,688	180,399,591	189,628,071
State Life Insurance	15,754,511	16,575,980	17,741,062	16,584,021	16,584,577	17,670,368
County Life Insurance	1,999,459	1,893,439	1,963,360	2,255,102	2,255,154	2,385,447
Life Insurance Total	17,753,970	18,469,419	19,704,422	18,839,123	18,839,731	20,055,815

School Operating Fund Expenditure Detail

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2025 Revised	FY 2026 Proposed
Blue Choice	109,455,410	57,304,643	7,771,246	-	8,661	785,574
Cigna	-	103,980,346	206,941,167	265,754,706	265,772,530	285,269,262
Kaiser	36,846,032	40,058,257	46,597,373	49,298,143	49,298,541	55,624,016
Aetna Medical	83,816,613	43,560,815	5,851,850	-	-	-
Aetna Dental	13,191,211	14,140,185	14,537,622	14,910,320	14,911,143	15,107,835
Retiree Health Insurance	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Health Insurance Total	248,309,266	264,044,247	286,699,257	334,963,169	334,990,874	361,786,687
Long-term Disability	-	-	-	11,524	11,524	11,524
Workers' Compensation	11,838,928	11,838,928	16,874,322	10,738,927	10,738,928	15,138,927
Unemployment Compensation	31,350	88,546	3,116,925	515,001	515,001	515,001
Employee Benefits Placeholders	-	(45)	-	-	-	-
Other Benefits Total	11,870,278	11,927,430	19,991,247	11,265,452	11,265,453	15,665,452
Employee Benefits Vacancy	-	-	-	(10,061,543)	(10,061,543)	(10,796,424)
Employee Benefits Turnover	-	-	-	(6,707,697)	(6,707,697)	(7,197,616)
Employee Benefit Lapse Total	-	-	-	(16,769,240)	(16,769,240)	(17,994,040)
Employee Benefits Total	867,544,756	914,343,273	985,612,454	1,055,690,965	1,066,402,801	1,142,556,881
General Office Supplies	890,995	908,332	815,569	2,195,321	2,312,797	2,163,752
Instructional Supplies	17,762,597	27,036,327	17,395,719	18,551,961	22,126,278	18,488,870
Technology Supplies	386,589	567,945	413,107	751,074	1,219,120	750,689
Cleaning Supplies FCPS	3,873,026	4,774,244	5,121,435	4,058,245	4,275,773	4,058,245
Audio Visual Supplies	258,879	435,220	277,907	53,254	88,797	52,702
Textbooks	3,723,936	22,506,309	5,987,580	45,830,339	105,977,081	45,830,339
Tests	12,121,384	8,906,490	10,070,731	10,511,869	12,505,748	11,843,235
Library Collections FCPS	140	1,332	-	300	300	300
Library Materials & Supplies	8,773	22,074	109,215	2,077,087	2,122,652	2,077,087
Periodicals	7,963	8,666	12,380	10,483	10,820	10,783
Reference Books	259,793	499,397	147,330	216,224	218,312	209,178
Bookbinding	21,384	20,547	40,253	50,000	50,000	50,000
Forms and Printing Services by FCPS or 3rd Party	271,896	403,375	319,777	339,713	411,515	316,562
Other Materials and Supplies	9,863	29,803	6,430	-	-	-
Technological Equip Noncapitalized	4,323,174	17,282,518	5,933,188	2,738,581	23,615,728	3,026,119
Software Purchases Noncapitalized	6,165,704	9,326,595	9,137,917	6,825,737	8,044,268	6,887,640
Other Equipment Noncapitalized	11,015,715	14,835,434	9,895,439	14,561,414	19,072,482	14,221,862
Mailing and Shipping Costs	851,694	976,945	863,552	1,422,323	1,352,743	1,422,342
Special Functions	788,023	708,140	663,514	334,431	627,464	345,183
Cost of Goods Sold - Inventory	4,805,136	4,540,865	4,615,272	6,475,000	6,475,000	6,475,000
Scrap Inventory Expenses FCPS	130,052	63,195	3,836	-	-	-
Goods Receipts WO Purchase Order	(265,720)	(324,191)	(132,918)	-	-	-
Gain/Loss on Inventory Adjustment	(196,215)	(151,556)	(173,651)	-	-	-
Food Products	30	-	-	-	96	-
Vending Products	3	5,310	(40)	-	-	-
Uniforms	491,452	511,239	460,502	225,334	961,143	225,334
Supply Reimbursements	4,750	3,795	-	-	-	-
Materials & Supplies Total	67,711,016	113,898,349	71,984,044	117,228,690	211,468,115	118,455,222
Maintenance Supplies	10,243,687	11,279,042	11,506,421	7,855,927	10,965,545	9,342,008
Computer Repair Parts	1,302,613	2,233,309	2,135,409	354,065	2,288,285	354,065
Tools FCPS	364,532	296,065	335,399	145,309	145,309	145,309
Telephone Maintenance	5,352	1,287	3,627	82,000	82,000	82,000
Repair & Maintenance Total	11,916,185	13,809,704	13,980,855	8,437,301	13,481,139	9,923,382
Materials & Supplies Total	79,627,201	127,708,052	85,964,899	125,665,991	224,949,254	128,378,605
Communications Equipment Maintenance	6,464	-	6,321	-	44,176	-
Copier Maintenance Contracts	38,905	33,709	32,482	49,981	82,304	49,981
Musical Instrument Maintenance Contracts	408,250	552,121	582,150	845,000	933,976	845,000
Office Equipment Maintenance Contracts	4,106	9,735	11,698	21,603	22,422	21,603
Software Maintenance Contracts	10,140,647	13,263,475	15,685,678	12,223,183	19,319,064	15,217,046
Technology Equipment Maintenance Contracts	16,925,381	13,245,284	10,556,152	16,628,975	20,011,378	16,700,283
Other Maintenance Contracts	14,838,260	6,639,148	7,917,705	7,621,034	11,563,153	11,081,763
Maintenance Contract Total	42,362,012	33,743,473	34,792,185	37,389,776	51,976,474	43,915,675

School Operating Fund Expenditure Detail

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2025 Revised	FY 2026 Proposed
Minor Improvements	3,213,052	4,925,817	5,580,359	2,346,147	15,509,961	2,530,030
Modifications to Facilities Total	3,213,052	4,925,817	5,580,359	2,346,147	15,509,961	2,530,030
Maintenance Contract Total	45,575,064	38,669,289	40,372,544	39,735,923	67,486,435	46,445,705
Architectural Services	-	-	41,441	-	20,775	-
Audit Services	315,193	333,095	346,943	373,614	340,497	406,731
Credit Card Discount Fee	219,060	147,705	252,217	134,467	218,251	284,467
Claims Management Services	814,174	795,731	1,079,765	959,662	959,662	959,662
Engineering Services	786,410	533,266	44,893	690,192	2,774,410	1,337,434
Janitorial Services	23,449	2,802	1,027	88,842	89,137	88,842
Legal Services FCPS	6,244,051	6,787,155	11,733,215	1,964,964	7,964,964	7,964,964
Legal Notice Advertising	-	-	-	650	650	650
Marketing and Promotions	-	2,915	-	-	-	-
Medical Services	23,418	425,246	1,153,891	1,242,004	1,243,952	1,242,004
Internal Professional Services	210,742	242,788	209,619	215,000	217,000	200,000
Other Professional Services	23,573,043	26,072,293	32,145,123	27,105,349	60,461,326	27,047,942
Recruiting Advertising	168,224	227,106	176,076	219,364	321,646	231,364
Capital Project Contractor Services	11,847,003	13,434,554	3,180,032	-	41,400	-
Technical Services	635,277	348,924	643,635	20,450	(439,437)	20,450
Other Technical Services	17,883	12,207	1,282,437	2,430,740	1,966,048	2,409,408
Payments for Student Placements Outside FCPS	1,035,722	912,722	690,692	793,913	964,117	793,913
Payments for External Homebound Service Providers	9,855	-	2,970	5,686	5,686	5,686
Payments for External Student Trans Providers	536,564	769,835	948,716	1,372,346	1,500,399	1,372,346
Contracted Services Total	46,460,068	51,048,344	53,932,693	37,617,242	78,650,481	44,365,862
Field and Site Improvements	1,114,572	2,958,247	6,584,601	2,360,000	7,626,958	2,360,500
Land Improvements Total	1,114,572	2,958,247	6,584,601	2,360,000	7,626,958	2,360,500
Trailer Work and Set-up Services	1,010,623	2,750,873	2,989,651	2,016,876	3,807,736	1,946,876
Portable Buildings Total	1,010,623	2,750,873	2,989,651	2,016,876	3,807,736	1,946,876
Storage/Facility Short Term Rental	4,128	1,320	-	10,000	10,000	10,000
Rental Fee Expenses Total	4,128	1,320	-	10,000	10,000	10,000
Contracted Services Total	48,589,390	56,758,784	63,506,945	42,004,118	90,095,175	48,683,238
Insurance Services RM	7,508,127	10,383,127	11,183,127	9,326,998	9,326,998	11,926,998
Property Insurance FCPS	-	-	-	-	-	283,004
Excess Liability Insurance FCPS	-	-	-	-	-	25,000
Fiduciary Insurance	-	-	-	-	-	10,200
Insurance Expenses Total	7,508,127	10,383,127	11,183,127	9,326,998	9,326,998	12,245,202
Copier Rental	6,620,328	6,772,425	6,572,496	7,277,564	7,677,763	7,277,064
Equipment and Furniture Rental	1,792,637	504,268	740,474	437,339	506,530	437,339
Musical Instrument Rental	887,110	760,423	802,604	859,643	889,415	859,643
Pool Rental	420,562	472,448	434,589	472,448	472,448	472,448
Real Estate Rental	833,179	558,901	746,448	1,290,385	1,799,580	1,426,435
Rental Fee Expenses Total	10,553,815	9,068,464	9,296,612	10,337,379	11,345,737	10,472,928
Fuel Oil FCPS	3,361	41,556	33,552	50,000	50,000	50,000
Natural Gas FCPS	4,133,008	5,804,056	5,953,228	6,474,553	6,478,373	6,474,553
Fuel Oil & Natural Gas Total	4,136,369	5,845,612	5,986,780	6,524,553	6,528,373	6,524,553
Electricity FCPS	26,033,574	32,374,696	31,893,228	37,702,331	37,702,331	37,702,331
Electricity Total	26,033,574	32,374,696	31,893,228	37,702,331	37,702,331	37,702,331
Water FCPS	1,522,088	1,404,710	1,418,357	1,515,195	1,515,195	1,515,195
Sewer FCPS	2,392,127	2,363,550	2,725,200	2,718,870	2,737,132	2,718,870
Refuse	2,094,977	2,433,633	2,911,225	2,960,081	2,960,081	2,960,081
Water, Sewer & Refuse Total	6,009,192	6,201,893	7,054,782	7,194,146	7,212,408	7,194,146
Local Telephone	1,199,817	1,213,386	1,052,150	4,221,904	4,369,957	4,221,904
Long Distance Telephone	58,112	56,447	57,521	185,500	193,403	185,500
Wireless Devices	1,240,732	2,130,977	1,960,430	1,479,961	2,828,024	1,484,101
SMDS Lines	2,245,771	1,786,135	2,922,980	4,212,545	3,763,612	4,212,545
ISDN Lines	-	-	-	90,593	90,593	90,593
Telephones Total	4,744,432	5,186,946	5,993,080	10,190,503	11,245,589	10,194,643
Utilities Total	40,923,567	49,609,147	50,927,870	61,611,533	62,688,700	61,615,673

School Operating Fund Expenditure Detail

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2025 Revised	FY 2026 Proposed
Local Travel-FCPS	869,948	1,233,400	1,411,288	2,085,013	2,085,013	2,079,713
Official Travel	7,792	13,803	9,303	18,398	23,926	8,398
Legislative Travel FCPS	10,521	13,727	12,500	20,134	20,134	21,134
Recruitment Travel	49,415	82,760	84,202	36,509	164,109	36,509
Travel Total	937,676	1,343,690	1,517,292	2,160,054	2,293,183	2,145,754
Employee Tuition Reimbursements	846,205	936,872	981,187	879,278	1,196,060	879,278
Professional Development	1,832,145	3,231,066	3,200,485	1,391,734	3,350,338	1,518,874
School-based Staff Development	1,035,744	1,370,059	1,015,320	297,754	413,286	297,754
Non School-based Staff Development	1,226	468	2,731	2,510	16,633	2,510
Technical Training FCPS	95,269	82,119	95,018	116,712	140,080	116,712
Staff Training Total	3,810,590	5,620,584	5,294,742	2,687,988	5,116,396	2,815,127
Academic Awards	2,980	970	5,229	3,725	4,725	3,725
Awards Banquets	67,330	160,277	127,827	81,692	141,692	81,692
Employee Awards and Recognition	204,361	258,572	363,684	140,348	328,583	146,648
Diplomas	17,051	15,095	9,109	25,000	37,586	25,000
Awards Total	291,722	434,914	505,849	250,765	512,586	257,065
Equal Opportunity Grant	307,297	360,099	478,382	341,078	341,205	341,078
Official Fees	1,014,311	1,083,829	1,076,265	1,308,894	1,308,894	1,308,894
Post-Season Activities	211,789	194,143	319,974	259,250	259,250	267,250
School Initiatives	-	-	-	1,657,507	2,396,618	6,857,507
Strategic Funding	-	-	-	3,253,192	21,277,399	16,997,446
School Initiatives Total	1,533,397	1,638,071	1,874,621	6,819,921	25,583,366	25,772,175
Administrative Indirect Cost	966,297	1,719,025	1,405,321	496,641	525,499	531,890
Admin Indirect Costs Total	966,297	1,719,025	1,405,321	496,641	525,499	531,890
Accreditation Fee	174,729	179,003	209,168	204,900	221,900	204,900
Admission Fee	243,823	290,493	321,620	277,400	350,950	277,400
Administrative Fee Health	148,436	151,683	158,807	145,000	145,000	145,000
Copyright Fee	40	598	598	10,800	10,800	10,800
Duplication Rights Fee	163,551	143,456	163,235	176,689	176,689	177,900
Membership Dues	440,090	390,069	458,383	429,782	486,539	435,032
Permits	182,697	177,484	267,008	134,340	140,251	146,340
Physical Exams	201,336	225,892	287,173	230,000	319,850	330,493
Reimbursements	578,173	1,176,335	8,355,940	115,111	1,902,638	303,611
Special Education Hearing Appeals	101,136	124,865	88,449	60,000	187,320	77,000
Fees Total	2,234,012	2,859,877	10,310,380	1,784,022	3,941,936	2,108,476
Work Performed For Others Materials	(1,556,318)	(1,427,607)	(1,841,409)	(2,163,003)	(2,163,003)	(2,163,003)
Work Performed For Others Indirect Cost	(2,561,045)	(2,561,045)	(2,561,045)	(2,561,045)	(2,561,045)	(2,561,045)
Work Performed For Others Warehouse Materials	(4,304,931)	(4,722,856)	(5,183,901)	(6,500,000)	(6,500,000)	(6,500,000)
Work Performed for Others Materials Total	(8,422,294)	(8,711,508)	(9,586,355)	(11,224,048)	(11,224,048)	(11,224,048)
County Vehicle Fuel Charges	8,625,217	9,402,277	6,925,068	8,795,525	8,862,092	8,866,345
County Vehicle Labor Charges	12,233,368	12,539,449	13,705,877	14,505,972	14,505,972	14,505,972
County Vehicle Parts Charges	7,768,105	7,698,305	10,078,999	8,282,544	8,282,544	8,682,544
Department of Vehicle Services Total	28,626,690	29,640,031	30,709,944	31,584,041	31,650,608	32,054,861
County Computer Center Charges	2,317,193	2,385,737	2,456,337	2,529,146	2,529,146	2,605,021
County Fire Marshal Inspection Fee	1,029	12,556	-	40,712	40,712	40,712
County Police Services Appropriated Funds	514,835	458,629	520,035	394,875	337,973	404,875
County Police Services Student Activity Funds	59,350	64,640	64,533	-	(8,023)	-
County Police Services District & Regional Events	41,501	31,503	30,549	-	-	-
County Police Services PTA Sponsored Events	6,577	2,408	2,660	-	(250)	-
County Print Shop Charges	258,406	438,992	255,309	221,274	217,968	201,914
Computer, Fire Marshall, Police, and Printing Total	3,198,891	3,394,465	3,329,423	3,186,007	3,117,526	3,252,522
County Charges Total	31,825,581	33,034,496	34,039,367	34,770,048	34,768,134	35,307,383
Notes Payable Principal*	3,214	1,599	9,935	11,000	10,748	11,000
Construction-Rehabilitation and Replacement	-	585,057	-	-	-	-
Capital Outlay Total	3,214	586,656	9,935	11,000	10,748	11,000
Post Construction-Administrative	-	-	52	-	-	-
Facilities Modifications Total	-	-	52	-	-	-

School Operating Fund Expenditure Detail

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2025 Revised	FY 2026 Proposed
Post Construction - Interior Work	-	-	-	-	202,836	-
Capital Equipment Purchases (Use with WBS)	-	15,150	(62,992)	-	62,992	-
Other Land and Improvements Total	-	15,150	(62,992)	-	265,828	-
Equipment Expense (Shopping Cart Only)	3,037,232	2,662,317	1,825,600	2,147,000	4,100,973	2,147,000
Equipment Total	3,037,232	2,662,317	1,825,600	2,147,000	4,100,973	2,147,000
Vehicles Expense (Shopping Cart Only)	1,016,242	1,962,189	2,548,089	1,601,509	4,125,312	1,601,509
School Buses Expense	-	-	-	3,352,472	10,870,563	3,352,472
Buses/Vehicles Total	1,016,242	1,962,189	2,548,089	4,953,981	14,995,875	4,953,981
Transfer to County Debt Service Fund from FCPS*	2,828,782	2,029,475	1,933,818	-	-	-
Library Collection Total	2,828,782	2,029,475	1,933,818	-	-	-
Capital Outlay Total	6,885,469	7,255,787	6,254,501	7,111,981	19,373,424	7,111,981
Computer Leases Principal	-	12,705,082	13,702,957	15,171,848	24,975,583	15,171,848
Computer Leases Interest	-	315,750	433,730	671,764	1,509,108	671,764
Computer/Software Total	-	13,020,831	14,136,687	15,843,613	26,484,691	15,843,613
Bus Leases Principal	-	4,825,517	8,919,740	10,483,196	16,020,393	10,483,196
Bus Leases Interest	-	302,892	1,038,669	432,449	432,449	432,449
Notes Payable Principal*	9,709,941	(1,765,000)	-	-	-	-
Notes Payable Interest*	1,553,832	(1,243,593)	-	-	-	-
Vehicle Leases Principal	-	-	-	140,408	140,408	140,408
Vehicle Leases Interest	-	-	-	3,934	3,934	3,934
Buses/Vehicles Total	11,263,773	2,119,817	9,958,409	11,059,988	16,597,184	11,059,988
Lease Debt Service - Principal (FCPS)	16,932,093	4,632,458	5,263,389	6,168,158	6,283,570	6,201,430
Lease Debt Service - Interest (FCPS)	975,663	509,178	824,881	800,131	800,741	630,809
Lease Debt Service Total	17,907,757	5,141,637	6,088,270	6,968,289	7,084,310	6,832,239
Equipment Leases Total	29,171,530	20,282,285	30,183,365	33,871,889	50,166,185	33,735,839
Transfer to FCPS Food and Nutrition Services Fund	1,800,000	1,800,000	-	-	-	-
Transfer to FCPS Grants and Self-Supporting Fund	14,852,154	13,096,815	15,896,815	15,096,815	15,096,815	15,096,815
Transfer to FCPS Summer School Fund	7,756,398	7,756,398	11,095,034	7,756,398	7,756,398	17,056,398
Transfer to FCPS Adult & Community Education Fund	1,535,709	1,392,762	1,754,081	1,396,250	1,396,250	1,396,250
Transfer to FCPS Construction Fund	14,583,084	25,493,422	17,750,097	10,699,127	20,200,097	14,250,097
Transfer for FCPS Construction Equipment	1,421,113	592,000	1,848,000	1,848,000	1,848,000	1,848,000
Transfer to County Debt Service Fund from FCPS*	-	6,205,357	3,201,871	3,266,190	3,266,190	3,346,090
Transfer Out Total	41,948,458	56,336,753	51,545,898	40,062,780	49,563,750	52,993,650
Flexibility Reserve	-	-	-	283,412	9,704,096	283,412
School Materials Reserve	-	-	-	2,056,751	16,614,918	2,052,251
Unallocated Grants	-	-	-	-	(391,038)	-
Contingency Total	-	-	-	2,340,164	25,927,976	2,335,664
Grand Total	3,149,368,241	3,369,815,189	3,519,530,817	3,745,049,221	4,087,619,480	4,042,141,681

*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 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2025 Revised	FY 2026 Proposed
Leadership Team						
Division Supt	1.0	1.0	1.0	1.0	1.0	1.0
Deputy Supt	1.0	1.0	0.0	0.0	0.0	0.0
Division Chief	3.0	5.0	10.0	11.0	11.0	11.0
Assist Supt	12.0	11.0	10.0	11.0	11.0	11.0
Division Counsel	1.0	1.0	1.0	1.0	1.0	1.0
Auditor General	1.0	1.0	1.0	1.0	1.0	1.0
Leadership Team Total	19.0	20.0	23.0	25.0	25.0	25.0
Principals						
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
Principals Total	199.0	199.0	199.0	199.0	199.0	199.0
Assistant Principals						
Assistant Principal ES	182.0	203.0	212.0	225.0	225.0	228.0
Assistant Principal MS	52.0	63.0	65.0	68.0	68.0	68.0
Assistant Principal HS	116.0	128.0	135.0	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	4.0	4.0	4.0	4.0
Assistant Administrator Nontraditional	5.0	5.0	6.0	6.0	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
Assistant Principals Total	462.0	506.0	524.0	540.0	540.0	543.0
Supervisors						
Executive Principal	13.0	13.0	12.0	12.0	12.0	12.0
Director	42.9	43.5	46.5	45.5	46.5	46.5
Senior Manager	117.5	123.5	125.5	200.5	200.5	201.5
Deputy Auditor General	1.0	1.0	1.0	1.0	1.0	1.0
Supervisors Total	174.4	181.0	185.0	259.0	260.0	261.0
Specialists						
Hearing Officer	5.0	5.0	5.0	5.0	5.0	6.0
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	7.0	7.0	7.0	7.0	7.0	7.0
Functional Supervisor	104.0	107.0	109.0	37.0	37.0	37.0
Certified Athletic Trainer	25.0	25.0	30.0	35.0	35.0	40.0
Psychologist	184.5	184.5	184.5	184.5	184.5	184.5
Social Worker	184.5	185.5	185.5	185.5	185.5	185.5
Instruct Specialist	161.5	168.5	170.5	170.5	180.5	180.5
Business Specialist	289.3	317.8	323.8	312.8	306.8	308.8
Technical Specialist	645.5	640.0	649.0	656.0	654.0	654.0
Specialists Total	1,614.2	1,648.2	1,672.2	1,601.2	1,603.2	1,611.2

School Operating Fund Position Detail by Position Type

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2025 Revised	FY 2026 Proposed
Technical Personnel						
Technician	325.1	333.1	330.6	326.6	323.6	324.6
Family Liaison	0.0	0.0	41.1	78.8	78.8	122.5
Safety & Security Specialist	41.0	41.0	39.0	39.0	38.0	38.0
Career Center Specialist	25.0	25.0	25.0	25.0	25.0	25.0
Safety & Security Assistant	117.0	118.0	118.0	118.0	118.0	118.0
Technical Personnel Total	508.1	517.1	553.7	587.4	583.4	628.1
Teachers						
Teacher Kindergarten	530.0	515.0	510.0	503.0	503.0	486.0
Teacher ES	3,546.5	3,290.5	3,354.5	3,415.5	3,415.5	3,407.5
Teacher MS	1,421.6	1,275.0	1,295.0	1,315.7	1,315.7	1,313.1
Teacher HS	2,603.8	2,583.0	2,670.4	2,661.4	2,661.4	2,661.8
Teach Music Art&PE ES	881.9	829.3	851.3	868.3	868.3	880.3
Teacher Reading	199.0	197.0	197.0	199.0	199.0	197.0
Teacher Art ES	2.8	2.8	2.3	2.3	2.3	2.3
Teach Instrmntl Music	192.0	192.0	192.0	192.0	191.0	191.0
Teacher GT Resource	116.0	141.0	155.5	155.5	155.5	155.5
Teacher FECEP	0.0	0.0	0.0	3.0	3.0	12.0
Teacher Laboratory	15.0	15.0	15.0	15.0	15.0	15.0
Teach Instruct Support	273.5	288.0	290.5	291.5	292.5	292.5
Teacher Multilingual Learners	872.5	876.9	1,033.2	1,102.2	1,102.2	1,110.0
Teacher Special Educ	3,344.2	3,380.9	3,524.5	3,691.5	3,691.5	3,819.8
Audiologist	14.5	14.5	14.5	14.5	14.5	14.5
Phys & Occ Therapist	85.0	84.0	84.0	86.0	86.0	86.0
Teach Vocational Ed	335.2	309.0	309.2	309.1	309.1	309.1
Teach Alternative Ed	157.5	149.8	136.1	136.1	136.1	136.0
Teacher Tech Academy	89.0	89.0	89.0	89.0	89.0	89.0
Sch Counsel MS & HS	359.0	349.0	355.0	353.0	353.0	352.0
Sch Counsel ES	231.5	218.0	218.0	221.0	221.0	221.0
Librarian	245.0	238.0	238.0	239.0	239.0	239.0
Teach Staffing Rsrve	89.0	442.0	326.2	227.0	367.0	227.0
Teachers Total	15,604.6	15,479.6	15,861.2	16,090.6	16,230.6	16,217.5
Instructional Assistants						
Instructional Assistant Kindergarten	530.0	515.0	510.0	503.0	503.0	486.0
Instructional Assistant Gen Ed	249.2	226.8	228.8	227.8	227.8	234.8
Instructional Assistant Special Ed	1,880.1	1,818.1	1,934.1	2,085.1	2,085.1	2,143.1
Instructional Assistant Alt HS	7.0	7.0	7.0	7.0	7.0	7.0
Instructional Assistant Spc Pg	0.0	0.0	0.0	3.0	3.0	12.0
Instructional Assistant Resrve	4.0	108.0	83.0	83.0	83.0	83.0
Instructional Assistants Total	2,670.2	2,674.9	2,762.9	2,908.9	2,908.9	2,965.9
Specialized Assistants						
Public Health Training Assistant	319.0	300.0	318.0	321.0	321.0	346.0
Special Ed Attendant	155.0	138.0	141.0	149.0	149.0	160.0
Specialized Assistants Total	474.0	438.0	459.0	470.0	470.0	506.0

School Operating Fund Position Detail by Position Type

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2025 Revised	FY 2026 Proposed
Office Assistant Personnel						
Administrative Assistant	131.5	132.5	135.5	134.5	135.5	136.5
Office Assistant ES	599.0	569.0	589.0	600.0	600.0	601.0
Office Assistant MS	87.5	96.0	96.5	98.0	98.0	97.5
Office Assistant HS	242.5	242.0	243.5	243.5	243.5	244.5
Office Assistant Spc Ed	31.0	31.0	31.0	31.0	31.0	31.0
Technical Assistant	65.1	64.1	59.6	60.6	59.6	61.6
Office Assistant Personnel Total	1,156.6	1,134.6	1,155.1	1,167.6	1,167.6	1,172.1
Trades Personnel						
Tradesperson	415.0	414.0	413.0	413.0	413.0	413.0
Security Officer	31.0	31.0	36.0	37.0	37.0	37.0
Trades Personnel Total	446.0	445.0	449.0	450.0	450.0	450.0
Custodial Personnel						
Custodian	1,354.0	1,331.5	1,352.5	1,362.0	1,362.0	1,367.5
Field Custodian	35.0	35.0	35.0	35.0	35.0	35.0
Plant Operations Manager	17.0	16.0	16.0	16.0	16.0	16.0
Custodial Personnel Total	1,406.0	1,382.5	1,403.5	1,413.0	1,413.0	1,418.5
Transportation Personnel						
Route Supervisor	29.0	31.0	32.0	32.0	32.0	32.0
Transportation Personnel Total	29.0	31.0	32.0	32.0	32.0	32.0
School Operating Fund Total*	24,763.2	24,656.9	25,279.6	25,743.7	25,882.7	26,029.3

* Does not add due to rounding.

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2025 Revised	FY 2026 Proposed
School-Based						
Principals						
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
Principals Total	199.0	199.0	199.0	199.0	199.0	199.0
Assistant Principals						
Assistant Principal ES	182.0	203.0	212.0	225.0	225.0	228.0
Assistant Principal MS	52.0	63.0	65.0	68.0	68.0	68.0
Assistant Principal HS	116.0	128.0	135.0	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	4.0	4.0	4.0	4.0
Assistant Administrator Nontraditional	5.0	5.0	6.0	6.0	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
Assistant Principals Total	462.0	506.0	524.0	540.0	540.0	543.0
Supervisors						
Director	0.0	1.0	0.0	0.0	0.0	0.0
Senior Manager	1.0	1.0	2.0	5.0	5.0	5.0
Supervisors Total	1.0	2.0	2.0	5.0	5.0	5.0
Specialists						
Functional Supervisor	3.0	3.0	3.0	0.0	0.0	0.0
Certified Athletic Trainer	25.0	25.0	30.0	35.0	35.0	40.0
Psychologist	184.5	184.5	184.5	184.5	184.5	184.5
Social Worker	184.5	184.5	184.5	184.5	184.5	184.5
Instruct Specialist	39.0	43.0	42.0	42.0	53.5	53.5
Business Specialist	62.5	62.5	63.5	62.5	52.0	52.0
Technical Specialist	404.3	391.8	393.8	397.8	397.8	397.8
Specialists Total	902.8	894.3	901.3	906.3	907.3	912.3
Technical Personnel						
Technician	113.0	111.0	111.0	113.0	113.0	113.0
Family Liaison	0.0	0.0	36.8	73.5	73.5	117.3
Safety & Security Specialist	41.0	41.0	39.0	39.0	38.0	38.0
Career Center Specialist	25.0	25.0	25.0	25.0	25.0	25.0
Safety & Security Assistant	117.0	118.0	118.0	118.0	118.0	118.0
Technical Personnel Total	296.0	295.0	329.8	368.5	367.5	411.3
Teachers						
Teacher Kindergarten	530.0	515.0	510.0	503.0	503.0	486.0
Teacher ES	3,546.5	3,290.5	3,354.5	3,415.5	3,415.5	3,407.5
Teacher MS	1,421.6	1,275.0	1,295.0	1,315.7	1,315.7	1,313.1
Teacher HS	2,603.8	2,583.0	2,670.4	2,661.4	2,661.4	2,661.8
Teach Musc Art&PE ES	881.9	829.3	851.3	868.3	868.3	880.3
Teacher Reading	199.0	197.0	197.0	199.0	199.0	197.0
Teacher Art ES	2.8	2.8	2.3	2.3	2.3	2.3
Teach Instmntl Music	192.0	192.0	192.0	192.0	191.0	191.0
Teacher GT Resource	116.0	141.0	155.5	155.5	155.5	155.5
Teacher FECEP	0.0	0.0	0.0	3.0	3.0	12.0
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 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2025 Revised	FY 2026 Proposed
Teach Instruct Spprt	236.0	242.5	244.5	244.5	249.5	249.5
Teacher Multilingual Learners	872.5	876.9	1,033.2	1,102.2	1,102.2	1,110.0
Teacher Special Educ	3,344.2	3,380.9	3,524.5	3,691.5	3,691.5	3,819.8
Audiologist	14.5	14.5	14.5	14.5	14.5	14.5
Phys & Occ Therapist	85.0	84.0	84.0	86.0	86.0	86.0
Teach Vocational Ed	335.2	309.0	309.2	309.1	309.1	309.1
Teach Alternative Ed	157.5	149.8	136.1	136.1	136.1	136.0
Teacher Tech Academy	89.0	89.0	89.0	89.0	89.0	89.0
Sch Counsel MS & HS	359.0	349.0	355.0	353.0	353.0	352.0
Sch Counsel ES	231.5	218.0	218.0	221.0	221.0	221.0
Librarian	245.0	238.0	238.0	239.0	239.0	239.0
Teach Staffing Rsrve	89.0	442.0	326.2	227.0	367.0	227.0
Teachers Total	15,567.1	15,434.1	15,815.2	16,043.6	16,187.6	16,174.5
Instructional Assistants						
Instructional Assistant Kindergarten	530.0	515.0	510.0	503.0	503.0	486.0
Instructional Assistant Gen Ed	249.2	226.8	228.8	227.8	227.8	234.8
Instructional Assistant Special Ed	1,880.1	1,818.1	1,934.1	2,085.1	2,085.1	2,143.1
Instructional Assistant Alt HS	7.0	7.0	7.0	7.0	7.0	7.0
Instructional Assistant Spc Pg	0.0	0.0	0.0	3.0	3.0	12.0
Instructional Assistant Resrve	4.0	108.0	83.0	83.0	83.0	83.0
Instructional Assistants Total	2,670.2	2,674.9	2,762.9	2,908.9	2,908.9	2,965.9
Specialized Assistants						
Public Health Training Assistant	319.0	300.0	318.0	321.0	321.0	346.0
Special Ed Attendant	155.0	138.0	141.0	149.0	149.0	160.0
Specialized Assistants Total	474.0	438.0	459.0	470.0	470.0	506.0
Office Assistant Personnel						
Administrative Assistant	14.0	15.0	14.0	14.0	14.0	14.0
Office Assistant ES	599.0	569.0	589.0	600.0	600.0	601.0
Office Assistant MS	87.5	96.0	96.5	98.0	98.0	97.5
Office Assistant HS	242.5	242.0	243.5	243.5	243.5	244.5
Office Assistant Spc Ed	31.0	31.0	31.0	31.0	31.0	31.0
Technical Assistant	0.0	0.0	1.0	1.0	1.0	1.0
Office Assistant Personnel Total	974.0	953.0	975.0	987.5	987.5	989.0
Trades Personnel						
Tradesperson	44.0	44.0	44.0	44.0	44.0	44.0
Trades Personnel Total	44.0	44.0	44.0	44.0	44.0	44.0
Custodial Personnel						
Custodian	1,337.0	1,314.5	1,334.5	1,344.0	1,344.0	1,349.5
Field Custodian	35.0	35.0	35.0	35.0	35.0	35.0
Custodial Personnel Total	1,372.0	1,349.5	1,369.5	1,379.0	1,379.0	1,384.5
School-Based Total	22,962.1	22,789.7	23,381.6	23,851.8	23,995.8	24,134.4

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

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2025 Revised	FY 2026 Proposed
Nonschool-Based						
Leadership Team						
Division Supt	1.0	1.0	1.0	1.0	1.0	1.0
Deputy Supt	1.0	1.0	0.0	0.0	0.0	0.0
Division Chief	3.0	5.0	10.0	11.0	11.0	11.0
Assist Supt	12.0	11.0	10.0	11.0	11.0	11.0
Division Counsel	1.0	1.0	1.0	1.0	1.0	1.0
Auditor General	1.0	1.0	1.0	1.0	1.0	1.0
Leadership Team Total	19.0	20.0	23.0	25.0	25.0	25.0
Supervisors						
Executive Principal	13.0	13.0	12.0	12.0	12.0	12.0
Director	42.9	42.5	46.5	45.5	46.5	46.5
Senior Manager	116.5	122.5	123.5	195.5	195.5	196.5
Dep Auditor General	1.0	1.0	1.0	1.0	1.0	1.0
Supervisors Total	173.4	179.0	183.0	254.0	255.0	256.0
Specialists						
Hearing Officer	5.0	5.0	5.0	5.0	5.0	6.0
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	7.0	7.0	7.0	7.0	7.0	7.0
Functional Supervisor	101.0	104.0	106.0	37.0	37.0	37.0
Social Worker	0.0	1.0	1.0	1.0	1.0	1.0
Instruct Specialist	122.5	125.5	128.5	128.5	127.0	127.0
Business Specialist	226.8	255.3	260.3	250.3	254.8	256.8
Technical Specialist	241.2	248.2	255.2	258.2	256.2	256.2
Specialists Total	711.5	754.0	771.0	695.0	696.0	699.0
Technical Personnel						
Technician	212.1	222.1	219.6	213.6	210.6	211.6
Family Liaison	0.0	0.0	4.4	5.3	5.3	5.3
Technical Personnel Total	212.1	222.1	224.0	218.9	215.9	216.9
Teachers						
Sch Counsel ES	0.0	0.0	0.0	0.0	0.0	0.0
Teach Instruct Support	37.5	45.5	46.0	47.0	43.0	43.0
Teachers Total	37.5	45.5	46.0	47.0	43.0	43.0
Office Assistant Personnel						
Administrative Assistant	117.5	117.5	121.5	120.5	121.5	122.5
Technical Assistant	65.1	64.1	58.6	59.6	58.6	60.6
Office Assistant Personnel Total	182.6	181.6	180.1	180.1	180.1	183.1
Trades Personnel						
Tradesperson	371.0	370.0	369.0	369.0	369.0	369.0
Security Officer	31.0	31.0	36.0	37.0	37.0	37.0
Trades Personnel Total	402.0	401.0	405.0	406.0	406.0	406.0
Custodial Personnel						
Custodian	17.0	17.0	18.0	18.0	18.0	18.0
Plant Operations Manager	17.0	16.0	16.0	16.0	16.0	16.0
Custodial Personnel Total	34.0	33.0	34.0	34.0	34.0	34.0
Transportation Personnel						
Route Supervisor	29.0	31.0	32.0	32.0	32.0	32.0
Transportation Personnel Total	29.0	31.0	32.0	32.0	32.0	32.0
Nonschool-Based Total	1,801.1	1,867.2	1,898.1	1,891.9	1,886.9	1,894.9
School Operating Fund Total*	24,763.2	24,656.9	25,279.6	25,743.7	25,882.7	26,029.3

* Does not add due to rounding.

Position Detail Other Funds

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2025 Revised	FY 2026 Proposed
Construction Fund						
Supervisors						
Director	1.5	1.5	1.5	1.5	1.5	1.5
Senior Manager	7.5	7.5	7.5	8.5	8.5	8.5
Supervisors Total	9.0	9.0	9.0	10.0	10.0	10.0
Specialists						
Functional Supervisor	5.0	5.0	5.0	5.0	5.0	5.0
Business Specialist	8.5	8.5	8.5	6.5	6.5	6.5
Technical Specialist	22.0	22.0	25.0	25.0	25.0	25.0
Specialists Total	35.5	35.5	38.5	36.5	36.5	36.5
Technical Personnel						
Technician	45.8	45.8	41.8	42.8	42.8	42.8
Technical Personnel Total	45.8	45.8	41.8	42.8	42.8	42.8
Office Assistant Personnel						
Admin Assistant	4.0	4.0	6.0	6.0	6.0	6.0
Office Assistant Personnel Total	4.0	4.0	6.0	6.0	6.0	6.0
Trades Personnel						
Tradesperson	1.0	1.0	0.0	0.0	0.0	0.0
Trades Personnel Total	1.0	1.0	0.0	0.0	0.0	0.0
Construction Fund Total	95.3	95.3	95.3	95.3	95.3	95.3
Food and Nutrition Fund						
Supervisors						
Director	1.0	1.0	1.0	1.0	1.0	1.0
Senior Manager	5.0	5.0	5.0	5.0	5.0	5.0
Supervisors Total	6.0	6.0	6.0	6.0	6.0	6.0
Specialists						
Business Specialist	17.0	17.0	17.0	20.0	20.0	20.0
Technical Specialist	1.0	1.0	1.0	1.0	1.0	1.0
Specialists Total	18.0	18.0	18.0	21.0	21.0	21.0
Technical Personnel						
Technician	8.5	8.5	8.5	7.5	7.5	7.5
Technical Personnel Total	8.5	8.5	8.5	7.5	7.5	7.5
Office Assistant Personnel						
Admin Assistant	7.0	7.0	7.0	6.0	6.0	6.0
Technical Assistant	2.0	2.0	2.0	2.0	2.0	2.0
Office Assistant Personnel Total	9.0	9.0	9.0	8.0	8.0	8.0
Trades Personnel						
Tradesperson	14.0	15.0	15.0	15.0	15.0	15.0
Trades Personnel Total	14.0	15.0	15.0	15.0	15.0	15.0
Food and Nutrition Fund Total	55.5	56.5	56.5	57.5	57.5	57.5
Adult and Community Education Fund						
Supervisors						
Senior Manager	1.0	1.0	1.0	1.0	1.0	4.0
Supervisors Total	1.0	1.0	1.0	1.0	1.0	4.0
Specialists						
Functional Supervisor	4.0	4.0	4.0	4.0	4.0	1.0
Instructional Specialist	2.0	2.0	2.0	2.0	2.0	2.0
Business Specialist	6.9	6.9	6.9	7.9	7.9	6.9
Technical Specialist	2.0	2.0	2.0	1.0	1.0	2.0
Specialists Total	14.9	14.9	14.9	14.9	14.9	11.9
Technical Personnel						
Technician	4.0	4.0	4.0	4.0	4.0	4.0
Technical Personnel Total	4.0	4.0	4.0	4.0	4.0	4.0
Teachers						
Teacher Instructional Support	0.0	0.0	0.5	0.5	0.5	0.5
Teacher Technical Professional Projects	1.0	1.0	1.0	1.0	1.0	1.0
Teachers Total	1.0	1.0	1.5	1.5	1.5	1.5
Office Assistant Personnel						
Admin Assistant	5.0	5.0	4.0	4.0	4.0	4.0
Technical Assistant	6.0	6.0	7.0	7.0	7.0	7.0
Office Assistant Personnel Total	11.0	11.0	11.0	11.0	11.0	11.0
Trades Personnel						
Tradesperson	1.0	1.0	1.0	1.0	1.0	1.0
Trades Personnel Total	1.0	1.0	1.0	1.0	1.0	1.0
Adult and Community Education Fund Total	32.9	32.9	33.4	33.4	33.4	33.4

Position Detail Other Funds

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2025 Revised	FY 2026 Proposed
Grants and Self-Supporting Fund						
Principals						
Principal ES	0.0	0.0	1.0	0.0	0.0	0.0
Principals Total	0.0	0.0	1.0	0.0	0.0	0.0
Assistant Principals						
Assistant Principal ES	1.0	0.0	0.0	0.0	0.0	0.0
Assistant Principal HS	1.0	0.0	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	1.0	0.0	0.0	0.0	0.0	0.0
Assistant Principals Total	4.0	1.0	1.0	1.0	1.0	1.0
Supervisors						
Director	1.6	2.4	2.0	2.0	2.0	2.0
Senior Manager	1.0	3.3	4.0	5.0	5.0	5.0
Supervisors Total	2.6	5.7	6.0	7.0	7.0	7.0
Specialists						
Functional Supervisor	8.0	8.0	9.0	6.0	6.0	7.0
Social Worker	8.2	12.0	8.4	8.4	8.4	8.4
Instructional Specialist	30.0	36.0	38.0	35.0	35.0	34.0
Business Specialist	40.0	44.5	43.5	42.0	42.0	43.5
Technical Specialist	21.5	20.5	22.5	22.5	22.5	22.5
Specialists Total	107.7	121.0	121.4	113.9	113.9	115.4
Technical Personnel						
Technician	18.0	19.0	19.0	20.0	20.0	20.0
Technical Personnel Total	18.0	19.0	19.0	20.0	20.0	20.0
Teachers						
Teacher Title I	99.7	140.0	170.7	170.7	156.2	156.2
Teacher FECEP	103.0	103.0	114.0	114.0	114.0	114.0
Teacher Instructional Support	61.1	66.7	71.8	57.7	78.0	69.0
Teacher Multilingual Learners	2.0	1.0	1.0	1.0	1.0	1.0
Teacher Special Ed	0.0	2.0	2.0			
Teacher Alternative Ed	17.2	16.2	15.2	13.2	13.2	13.2
School Counselor MS & HS	2.0	0.0	2.5	2.5	2.5	2.5
School Counselor ES	3.0	2.0	12.3	12.3	12.3	12.3
Librarian	1.0	1.0	1.0	1.0	1.0	1.0
Teachers Total	288.9	331.8	390.4	372.3	378.1	369.1
Instructional Assistants						
Instructional Assistant Special Ed	0.5	0.5	0.5	0.5	0.5	0.5
Instructional Assistant Alt HS	0.0	0.0	12.8	9.8	14.0	14.0
Instructional Assistant Special Programs	108.0	110.0	118.0	118.0	122.0	118.0
Instructional Assistants Total	108.5	110.5	131.3	128.3	136.5	132.5
Office Assistant Personnel						
Admin Assistant	14.6	8.6	11.0	11.0	11.0	11.0
Office Assistant Special Ed	1.0	1.0	1.0	1.0	1.0	1.0
Technical Assistant	7.5	8.5	6.5	6.5	6.5	6.5
Office Assistant Personnel Total	23.1	18.1	18.5	18.5	18.5	18.5
Grants and Self-Supporting Fund Total	552.8	607.1	688.6	661.0	675.0	663.5

Position Detail Other Funds

	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Approved	FY 2025 Revised	FY 2026 Proposed
Insurance Fund						
Supervisors						
Senior Manager	1.0	1.0	1.0	1.0	1.0	1.0
Supervisors Total	1.0	1.0	1.0	1.0	1.0	1.0
Specialists						
Business Specialist	5.3	7.3	7.3	7.3	7.3	7.3
Specialists Total	5.3	7.3	7.3	7.3	7.3	7.3
Technical Personnel						
Technician	1.0	1.5	1.5	2.5	2.5	2.5
Technical Personnel Total	1.0	1.5	1.5	2.5	2.5	2.5
Office Assistant Personnel						
Technical Assistant	2.0	2.0	2.0	1.0	1.0	1.0
Office Assistant Personnel Total	2.0	2.0	2.0	1.0	1.0	1.0
Insurance Fund Total	9.3	11.8	11.8	11.8	11.8	11.8
Health and Flexible Benefits Fund						
Supervisors						
Senior Manager	1.0	1.0	1.0	1.0	1.0	1.0
Supervisors Total	1.0	1.0	1.0	1.0	1.0	1.0
Specialists						
Business Specialist	14.0	13.0	13.0	13.0	13.0	13.0
Technical Specialist	2.0	2.5	2.5	2.0	2.0	2.0
Specialists Total	16.0	15.5	15.5	15.0	15.0	15.0
Technical Personnel						
Technician	6.5	6.5	6.5	10.5	10.5	10.5
Technical Personnel Total	6.5	6.5	6.5	10.5	10.5	10.5
Office Assistant Personnel						
Technical Assistant	8.5	10.0	10.0	6.5	6.5	6.5
Office Assistant Personnel Total	8.5	10.0	10.0	6.5	6.5	6.5
Health and Flexible Benefits Fund Total	32.0	33.0	33.0	33.0	33.0	33.0
ERFC Fund						
Supervisors						
Director	2.0	3.0	4.0	4.0	4.0	4.0
Senior Manager	2.0	2.0	2.0	2.0	2.0	2.0
Supervisors Total	4.0	5.0	6.0	6.0	6.0	6.0
Specialists						
Auditor	1.0	1.0	1.0	1.0	1.0	1.0
Business Specialist	8.0	9.0	14.0	13.0	13.0	13.0
Technical Specialist	3.0	5.0	3.0	3.0	3.0	3.0
Specialists Total	12.0	15.0	18.0	17.0	17.0	17.0
Technical Personnel						
Technician	6.0	5.0	6.0	7.0	7.0	7.0
Technical Personnel Total	6.0	5.0	6.0	7.0	7.0	7.0
Office Assistant Personnel						
Admin Assistant	2.0	2.0	2.0	2.0	2.0	2.0
Technical Assistant	5.0	5.0	5.0	5.0	5.0	5.0
Office Assistant Personnel Total	7.0	7.0	7.0	7.0	7.0	7.0
ERFC Fund Total	29.0	32.0	37.0	37.0	37.0	37.0

Acronym Index

A

AAP - Advanced Academic Program
AART - Advanced Academic Resource Teacher
ABA - Applied Behavioral Analysis
ACA - Affordable Care Act
ACE - Adult and Community Education
ACFR - Annual Comprehensive Financial Report
ACP - Academic and Career Plan
ACT - American College Testing Exam
ADA - Americans with Disabilities Act
ADAAA - Americans with Disabilities Act Amended Act
ADC - Actuarially Determined Contribution
ADM - Average Daily Membership
AED - Automatic External Defibrillator
AEFLA - Adult Education and Family Literacy Act
AEP - Achievement of Excellence in Procurement
AHS - Alternative High School
AHSC - Adult High School Completion
AIM - Achievement, Integrity, and Maturity
ALC - Alternative Learning Centers
AMO - Annual Measurable Objective
AP - Advanced Placement
APE - Adapted Physical Education
ARC - Annual Required Contribution
ARP - American Rescue Plan Act
ARRA - American Recovery and Reinvestment Act
ASBO - Association of School Business Officials
AT - Assistive Technology
ATC - Athletic Trainer, Certified
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
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
CETA - Changing Education Through the Arts
CF - Construction Fund
CFO - Chief Financial Officer
CHRO - Chief Human Resource Officer
CIO - Chief Information 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 Schools
COS - Chief of Staff
COVID - Coronavirus Disease
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
CSSO - Chief Safety and Security Officer
CTE - Career and Technical Education
CTS - Career and Transition Services
CUA - Contribution and Use Agreement
CWA - Clean Water Act
CXO - Chief Experience and Engagement Officer

Acronym Index

D

DECA - Deveraux Early Childhood Assessment
DEQ - Department of Environmental Quality
DEV - Dominion Energy Virginia
DHH - Deaf or Hard-of-Hearing
DMV - Department of Motor Vehicles
DNO - Dental Network Organization
DoDEA - Department of Defense Education Activity
DOLI - Virginia Department of Labor and Industry
DPPO - Dental Preferred Provider Organization
DRA - Developmental Reading Assessment
DSIS - Department of School Improvement and Supports
DSS - Department of Special Services
DVS - Fairfax County Department of Vehicle Services

E

eCART - Electronic Curriculum Assessment Resource Tool
EAP - Employee Assistance Program
ECAT - Early Childhood Assessment Team
ED - Emotional Disabilities
EDA - Economic Development Authority
Ed.D - Doctor of Education
EDSL - Education Decision Support Library
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
EL - Executive Limitation
ELL - English Language Learners
EP - Educational Planning
EPA - Environmental Protection Agency
ERFC - Educational Employees' Supplementary Retirement System of Fairfax County
ERSEA - Family Services and Eligibility, Recruitment, Selection, Enrollment, and Attendance
ES - Elementary School
ESEA - Elementary and Secondary Education Act
ESL - English as a Second Language
ESOL - English for Speakers of Other Languages
ESSA - Every Student Succeeds Act
ESSER - Elementary and Secondary School Emergency Relief
EST - Estimate
ESY - Extended School Year

F

FAPE - Free and Appropriate Public Education
FASTeam - Functional Applications Support Team
FBI - Federal Bureau of Investigation
FCAHS - Fairfax County Adult High School
FCC - Federal Communications Commission
FCERS - Fairfax County Employees' Retirement System
FCHD - Fairfax County Health Department
FCPS - Fairfax County Public Schools
FCPSOn - Divisionwide Strategic Initiative for One-to-One Technology Devices for Students
FCSB - Fairfax County School Board
FDK - Full-Day Kindergarten
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
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
FRC - Family Resource Center
FRM - Free and Reduced-Price Meals
FSA - Flexible Spending Accounts
FSCP - Office of Chief Facilities Services and Capital Programs Officer
FSS - Family Service Specialist
FTE - Full-Time Equivalent
FTS - Department of Facilities and Transportation Services
FY - Fiscal Year

G

GA - Virginia General Assembly
GAAHSD - General Achievement Adult High School Diploma Program
GAAP - Generally Accepted Accounting Principles
GASB - Governmental Accounting Standards Board
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
G&SSP - Grants and Self-Supporting Programs

Acronym Index

H

HB - House Bill
HCM - Human Capital Management System
HIPAA - Health Insurance Portability and Accountability Act
HIPPY - Home Instruction for Parents of Preschool Youngsters
HMO - Health Maintenance Organization
HR - Human Resources
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
IRS - Internal Revenue Service
ISD - Instructional Services Department
IT - Information Technology
ITI - Instructional Technology Integration
ITIL - Information Technology Infrastructure Library
ITO - Information Technology Operations
ITSS - Office of Information Technology Support Services

J

JD - Juris Doctor (Doctor of Law)
JDC - Juvenile Detention Center
JET - Joint Environmental Task Force
JLARC - Joint Legislative Audit and Review Commission
JROTC - Junior Reserve Officers Training Corps

K

K - Kindergarten

L

LAN - Local Area Network

LCI - Local Composite Index

LD - Learning Disabilities

LEA - Local Educational Agency

LIEP - Language Instruction Educational Program

LIS - Library Information Services

LT - FCPS Leadership Team

LTC - Language Through Content

LTD - Long-Term Disability

M

MA - Master of Arts

ML - Multilingual Learner

MS - Middle School

MS4 - Municipal Separate Storm Sewer System

MSA - Market Scale Adjustment

MSAOC - Minority Student Achievement Oversight Committee

MTA - Microsoft Technology Associate

MTSS - Multi-Tiered Systems of Support

N

NAEP - National Assessment of Educational Progress

NASP - National Association of School Psychologists

NBCT - National Board Certified Teachers

NCE - Noncategorical Elementary

NCLB - No Child Left Behind

NCRA - Nontraditional Career Readiness Academy

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

NYMEX - New York Mercantile Exchange

O

OAR - Office of Assessment and Reporting

OBS - Office of Benefit Services

OBS - Office of Budget Services

OECD - Organization for Economic Cooperation and Development

Acronym Index

OFM - Office of Facilities Management
OPEB - Other Post-Employment Benefits
ORBIT - FCPS Data Management System
OSHA - Occupational Safety and Health Administration
OSP - Office of Operations and Strategic Planning
OSS - Office of Safety and Security
OSS - Office of School Support
OSS - Out-of-School Academic Support Services
OTS - Office of Transportation Services

P

PAC - Preschool Autism Class
PBA - Positive Behavior Approach
PBIS - Positive Behavior Intervention and Support
PBL - Project Based Learning
PBS - Positive Behavior Support
PD - Physical Disability
PD - Professional Development
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
PSAT - Preliminary Scholastic Aptitude Test
PSR - Premium Stabilization Reserve
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
RFP - Request for Proposal
RHCC Virginia Retirement System Retiree Health Care Credit
ROI - Return on Investment
RSF - Revenue Stabilization Fund

S

SAC - Student Advisory Council
SACC - School Age Child Care
SAP - Substance Abuse Prevention
SASI - Schools Administrative Student Information System
SAT - Scholastic Aptitude Test
SB - School-Based
SB - Senate Bill
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
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
SOA - Standards of Accreditation
SOF - School Operating Fund
SOL - Standards of Learning
SOQ - Standards of Quality
SR&R - Student Rights and Responsibilities
SS - Secondary School
SSAW - Student Safety and Wellness
STD - Short-Term Disability
STEAM - Science, Technology, Engineering, Arts, and Mathematics
STEM - Science, Technology, Engineering, and Mathematics
STPC - Strategic Technology Planning Council
SY - School Year

T

TJHSST - Thomas Jefferson High School for Science and Technology
TSRC - Transitional Support Resource Center
TSSpec - Technology Support Specialist
TTT - Time to Teach (elementary physical education, music, and art teachers)

U

UPS - Uninterrupted Power Supply
US - United States
USDA - United States Department of Agriculture
USED - United States Department of Education

Acronym Index

V

VA - Commonwealth of Virginia
VAAP - Virginia Alternative Assessment Program
VB-MAPP - Verbal Behavior Milestones Assessment and Placement Program
VBOE - Virginia Board of Education
VDOE - Virginia Department of Education
VGLA - Virginia Grade Level Alternative
VHSL - Virginia High School League
VIP - Very Important Paraprofessional
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
WIDA - World-Class Instructional Design and Assessment
WFO - Work Performed for Others
WPFO - Work Performed for Others

Y

YS - Young Scholar

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.

Glossary

Average Daily Membership (ADM) - The aggregate membership of a school division divided by the number of days school is in session. ADM is a factor in the state funding formula.

B

Balanced Budget - A budget 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.

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 Disease (COVID) - An infectious disease caused by a novel coronavirus that caused a worldwide pandemic beginning in 2020.

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 multilingual learner program to learn literacy and content concepts in English in order to function successfully in the general education program.

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.

Glossary

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) - Former title of the PreK and Early Head Start 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. FECEP is a local, state, and federal funded program administered by the county Office for Children but staffed by FCPS employees. This program includes Head Start and the Virginia Preschool Initiative.

Family Life Education (FLE) - Program for students that includes education on human sexuality and reproduction; alcohol, tobacco, and other drug prevention; abuse prevention; and HIV/AIDS prevention education.

FCPSOn - In FCPSOn schools, each student receives an FCPS-issued laptop to access dynamic resources and participate in learning tailored to the student's individual needs. Students will have access to the device at school, and in some schools and grade levels, they will also be able to take their device home.

Federal Aid - Federal aid is budgeted by the federal government for federal programs a year in advance of actual use by the localities.

Fiscal Forecast - A five-year projection framing the underlying assumptions on expected costs, revenue, position turnover, inflation, and enrollment that the School Board uses for budget development.

Fiscal Year (FY) - A 12-month period used for accounting and reporting purposes and preparing financial statements in an organization. FCPS' financial year encompasses the 12 months beginning July 1 and ending 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/LTC) - FLES/LTC 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.

Glossary

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.

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, chief of facilities services and capital programs, chief of safety and security, and chief of human resources, 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.

Multilingual Learners (ML)- Students with limited English proficiency who are enrolled in the multilingual learner program to learn literacy and content concepts in English in order to function successfully in the general education program.

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.

Glossary

O

Other Operating Expenditures - A category of recurring expenses other than salaries and capital equipment costs that covers expenditures necessary to maintain facilities, collect revenues, provide services, and otherwise carry out departmental goals. Typical line items in this category are printing, travel, vehicle maintenance, and self-insurance.

Operational Expectations - While the Mission and Student Achievement Goals are the major drivers of what happens in the school system, the Board also 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/NMSQT™)-The PSAT/NMSQT™ is a cosponsored program by the College Board and National Merit Scholarship Corporation. The PSAT/NMSQT™ assesses knowledge and skills developed through study in a wide range of courses, as well as, through experiences outside the classroom. Although the PSAT/NMSQT™ is not directly related to a specific high school curriculum, it is developed to reflect the kinds of academic experiences that teachers consider important. Schools administer the PSAT/NMSQT™ once a year in October.

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

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

R

Ratio Positions - Personnel positions are established by applying each school's student population to staffing standards approved by the School Board.

Region - FCPS is divided into six regions to ensure that the division is responsive to the needs of all schools and centers. This allows regional assistant superintendents and school officials to spend time at each school. School-based funding for unanticipated school requirements is budgeted in school materials reserves within the region offices. The regional groupings also allow schools to equitably share resources and best practices.

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.

Glossary

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.

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 (VRS) - a mandatory defined benefit program sponsored by the Commonwealth of Virginia.

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.

Index

A

- Acronym Index [168–176](#)
- Adult and Community Education Fund [84–85](#)
- Average Class Size
 - Elementary School [112](#)
 - High School [114](#)
 - Middle School [113](#)

B

- Beliefs [15](#)
- Benchmarks [103](#)
- Budget
 - Additional Resources [11](#)
 - Calendar [11](#)
 - Citizen Resources and Participation [11](#)
 - Development Process [5](#)
 - Guide to Understanding [vi–xii](#)

C

- Capital Projects Fund [71–80](#)
- Compensation [54–58](#)
- Consolidated County and Schools Debt Service Fund [78–79](#)
- Cost Per Pupil [116–119](#)
- Cost Per Service [120](#)
- County Services [66–67](#)

D

- Division Organization [12–13](#)
 - Organization Chart [12](#)
 - Schools and Centers [13](#)

E

- Educational Employees' Supplementary Retirement System of Fairfax County (ERFC) Fund [95–97](#)
- Efficiency Charts [8–9](#)
- Elementary School Staffing [112](#)
 - Average Size Elementary School Class [112](#)
- Employee Benefits [58–61](#)
- Enrollment Charts [10](#)
- Enrollment Projections [125–127](#)
- Expenditure Highlights, School Operating Fund [27–35](#)
- Expenditures, School Operating Fund [52–70](#)

F

- Fairfax County School Board [14](#)
- Financial Pyramid [ix](#)

Food and Nutrition Services Fund [81–84](#)

Fund Statements

Adult and Community Education Fund [84](#)

Educational Employees' Supplementary Retirement System of Fairfax County (ERFC) Fund [95](#)

Food and Nutrition Services Fund [81](#)

Grants and Self-Supporting Programs Fund [86](#)

School Construction Fund [71](#)

School Health and Flexible Benefits Fund [92](#)

School Insurance Fund [90](#)

School Operating Fund [38–39](#)

School Other Post-Employment Benefits (OPEB) Trust Fund [98](#)

G

General Education Standard Allocations [145–148](#)

Glossary [177–187](#)

Grants and Self-Supporting Programs Fund [86–89](#)

H

High School Staffing [114](#)

Average Size High School Class [114](#)

I

Internal Service Funds

School Health and Flexible Benefits Fund [92–94](#)

School Insurance Fund [90–92](#)

L

Logistics [61–68](#)

M

Materials and Supplies [61–62](#)

Middle School Staffing [113](#)

Average Size Middle School Class [113](#)

Mission [15](#)

O

Other Funds [67](#)

Other Operating Expenditures [65](#)

P

Portrait of a Graduate [16](#)

Position Detail

by Position Type [159–161](#)

Other Funds [165–167](#)

School-Based vs. Nonschool-Based [162–164](#)

Position Detail Other Funds [165–167](#)

Index

Positions, Proposed

Nonschool-Based Positions [106–109](#)

Position Adjustments [105–106](#)

School-Based Positions [105–106](#)

Changes in School-Based Staffing [115](#)

School Operating Fund [104–109](#)

Privatized Services [65–66](#)

R

Regions

Regions Map [13](#)

Revenue, School Operating Fund [40–51](#)

S

School Board [14](#)

School Board Funds [23–26](#)

Classification Structure [23](#)

Organization Chart [24](#)

School Construction Fund [71–77](#)

School Health and Flexible Benefits Fund [92–94](#)

School Insurance Fund [90–91](#)

School Operating Fund

Expenditure Detail [152–157](#)

Position Detail by Position Type [159–161](#)

Position Detail School-Based vs. Nonschool-Based [162–164](#)

Revenue Detail [150–151](#)

School Operating Fund Expenditure Detail [152–157](#)

School Operating Fund Expenditure Highlights [27–35](#)

School Operating Fund Expenditures [52–70](#)

Compensation [54–58](#)

Employee Benefits [58–61](#)

Fund Statement [38–39](#)

Logistics [61–68](#)

Other Funds [67–68](#)

Revenue [40–51](#)

Transfers [68–70](#)

School Operating Fund Position Detail by Position Type [159–161](#)

School Operating Fund Position Detail School-Based vs. Nonschool-Based [162–164](#)

School Operating Fund Positions [104–108](#)

School Operating Fund Revenue [40–51](#)

School Operating Fund Revenue Detail [150–151](#)

School Operating Fund Statement [38–39](#)

School Other Post-Employment Benefits (OPEB) Trust Fund [98–100](#)

Schools and Centers [13](#)

Special Education Services and Enrollment [121–124](#)

Special Education Standard Allocations [149](#)

Special Revenue Funds

Adult and Community Education Fund [84–85](#)

Food and Nutrition Services Fund [81–83](#)

Grants and Self-Supporting Programs Fund [86–89](#)

Staffing

Changes in Instructional [115](#)

Elementary School [112](#)

High School [114](#)

Middle School [113](#)

Process and Timeline [111](#)

School-Based Staffing Formulas [110](#)

Staffing Contingency [111](#)

Staffing Standards [131–144](#)

Alternative High School [144](#)

Elementary School [131–133](#)

High School [137–140](#)

Middle School [134–136](#)

Special Education [141–143](#)

Standard Allocations [145–149](#)

General Education [145–148](#)

Special Education [149](#)

Strategic Plan. See School Board Strategic Plan

FCPS' Mission, Vision, and Beliefs [15](#)

Portrait of a Graduate [16](#)

Student Needs [125–127](#)

T

Transfers [68–70](#)

Trust Funds

Educational Employees' Supplementary Retirement System of Fairfax County (ERFC) Fund [95–97](#)

School Other Post-Employment Benefits (OPEB) Trust Fund [98–100](#)

U

Unfunded Mandates [36–37](#)

V

Vision [15](#)