

Response to Questions on the FY 2014 Budget

Request By: Supervisor Foust

Question: The Annual Report of Expenditures that FCPS submits to the State each year shows that 67.61 percent of FCPS' expenditures in FY 2012 were for "Instruction." During the budget process, FCPS typically maintains that about 93 percent of its costs are "school based."

- Specifically, what "school based" costs are not included in the "instruction" costs reported to the state?
- Are any "Instruction" costs reported to the state not considered "school based"?
 - If so, describe those expenditures

Response: The following response was prepared by Fairfax County Public Schools (FCPS):

The cost associated with providing the instructional programs represent over 85% of the School Operating Fund. The 93% figure represents the school-based positions in the School Operating Fund.

FCPS defines instruction to include all costs and positions allocated to the schools as well as for instructional support provided by the departments. Both the ASR and FCPS reporting formats include school-based and nonschool-based expenditures. An example of nonschool-based expenditures within instructional programs is Instructional Services personnel who work on PreK-12, Career and Technical Education, Physical Education, and Fine Arts curriculum.

The differences between the Annual School Report (ASR) and how FCPS defines instruction results from the following:

- The ASR reports data from various school funds including the Food and Nutrition Services Fund and the Construction Fund
- Instructional technology is reported as a separate function in the ASR
- The ASR includes a number of functions that FCPS defines as instruction within other categories in the ASR. For example, public health attendants are included in Administration, Attendance and Health in the ASR. These are all school-based positions.
 - Audiologists
 - Psychologists
 - Public health attendants
 - Public health training assistants
 - Safety and security specialists and assistants
 - School-based technology support positions (SBTS and TSSpecs)
 - School-based custodial staff
- Certain specific programs like the Governor's Regional Program (Thomas Jefferson High School for Science and Technology) are presented on separate reports.

FCPS' FY 2012 ASR total expenditures of \$2.5 billion include instructional expenditures of \$1.7 billion, or 67.61 percent of total expenditures. Following is FCPS' FY 2012 ASR summary of actual expenditures:

FCPS FY 2012 Annual School Report		
(in millions)		
Classification of Expenditures	Amount	Percent of Total
Instruction	\$ 1,721.8	67.61%
Administration, Attendance and Health	\$ 76.2	2.99%
Pupil Transportation	\$ 118.7	4.66%
Operation and Maintenance Services	\$ 192.3	7.55%
School Food Services & Other Non-Inst	\$ 75.8	2.98%
Facilities	\$ 164.5	6.46%
Debt Service and Fund Transfer	\$ 53.1	2.09%
Technology	\$ 144.2	5.66%
Contingency Reserve	\$ -	0.00%
Total	\$ 2,546.6	100.00%

The FY 2012 approved expenditure budget in the School Operating Fund totals \$2.2 billion, and includes \$1.9 billion, or 85.7 percent, allocated to instructional programs. FY 2012 School Operating Fund actual expenditures were \$2.2 billion, of which \$1.9 billion, or 85.1 percent, were instructional expenditures. In the approved budget, FCPS separates out the instruction category shown on the "Where it Goes" pie chart to show the budget for individual instruction subcategories which include elementary, middle, high, special, adult and community, and instructional support. The following is the FY 2012 approved budget and actual expenditures for all FCPS' programs within the School Operating Fund.

FCPS FY 2012 Programs				
(\$ in millions)				
Program	Approved Budget		Actual Expenditures	
	Amount	Percent of Total	Amount	Percent of Total
Elementary School Education	\$ 728.3	32.4%	\$ 720.8	32.6%
Middle School Education	208.9	9.3%	200.4	9.0%
High School Education	474.5	21.1%	464.3	21.0%
Special Education	396.5	17.7%	392.4	17.7%
Adult and Community Education	0.7	0.0%	0.5	0.0%
Instructional Support	116.3	5.2%	106.0	4.8%
Instructional Programs	\$ 1,925.2	85.7%	\$ 1,884.5	85.1%
Student Transportation	\$ 124.0	5.5%	\$ 121.9	5.5%
Facilities Management	94.3	4.2%	95.6	4.3%
General Support	88.7	3.9%	98.5	4.4%
Central Administration	13.5	0.6%	14.0	0.6%
Support Programs	\$ 320.5	14.3%	\$ 329.9	14.9%
Total	\$ 2,245.7	100.0%	\$ 2,214.4	100.0%