

## Response to Questions on the FY 2015 Budget

**Request By:** Supervisor McKay

**Question:** For each year from FY 2005-2013 show actual expenditures and percentage of total expenditures for the Instruction category:  
 a) as Instruction is defined by, and reported to, the Virginia Dept. of Education  
 b) as Instruction is defined by, and reported in, the FCPS budget documents  
 Please also show all line items that comprise the differences between the two category definitions.

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

There is a difference between how instruction is defined in the Annual School Report submitted to the state and reported on the Annual Report of Expenditures posted on FCPS' website and as included in FCPS budget document due to the: funds included in the reports; categorization of expenditures; programs included; and timing of when the data is reported.

	<b>Annual School Report/ Annual Report of Expenditures</b>	<b>Budget Documents</b>
Funds	<ul style="list-style-type: none"> <li>• Include the following funds as required by the Virginia Department of Education: School Operating, Grants and Self-Supporting Programs, Adult and Community Education, Food and Nutrition Services, and School Construction</li> </ul>	<ul style="list-style-type: none"> <li>• The “Where It Goes” pie chart provides the percentage of the School Operating Fund expenditure budget allocated to the four high level program areas including instruction.</li> <li>• Report detailed financial information for each of FCPS’ ten funds separately</li> </ul>
Expenditure Categorization	<ul style="list-style-type: none"> <li>• The state report designates the following school-based expenditures within noninstructional functions:               <ul style="list-style-type: none"> <li>○ Attendance and health                   <ul style="list-style-type: none"> <li>▪ Safety and security specialists and assistants</li> <li>▪ Public health attendants</li> <li>▪ Public health training assistants</li> <li>▪ Psychologists</li> <li>▪ Audiologists</li> </ul> </li> <li>○ Technology                   <ul style="list-style-type: none"> <li>▪ School-based technology specialists</li> <li>▪ Technology supplies and equipment (i.e. software, online textbooks, computers, etc.)</li> </ul> </li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Budget documents classify these school-based expenditures as instruction.</li> </ul>

	<b>Annual School Report/ Annual Report of Expenditures</b>	<b>Budget Documents</b>
	<ul style="list-style-type: none"> <li>○ Operation and maintenance <ul style="list-style-type: none"> <li>▪ School-based custodians</li> <li>▪ Custodial supplies</li> </ul> </li> </ul>	
Timing	<ul style="list-style-type: none"> <li>• The ASR is compiled with unaudited yearend financial data as it is due prior to FCPS' external audit being completed</li> </ul>	<ul style="list-style-type: none"> <li>• All budget information are projections and estimates</li> <li>• Actual expenditures are reported using audited information</li> </ul>

In addition, within state reports there is another calculation for instruction costs which is based on defined Standards of Quality expenditures. The purpose of this calculation is to allow the State to ensure comparability in reporting between all school divisions. This calculation is different from the above as it excludes:

- districtwide programs such as nonremedial summer school, adult education, nonspecial pre-k, and non-LEA
- food services program
- debt service and transfers
- expenditures for other benefits such as non VRS retirements, severance and leave payments, leases, travel, and the majority of capital outlay

The following chart compares the percentage of annual operating expenditures allocated to instruction as defined by VDOE and FCPS from FY 2009 to FY 2013.

**FY 2009-2013 Expenditure Comparison: ASR to FCPS Operating Fund**

	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
<b>Annual School Report (ASR) for VDOE <sup>1</sup></b> (Includes multiple funds)					
Instructional Expenditures	1,674,791,363	1,626,821,623	1,628,661,501	1,721,776,996	1,834,285,156
Total ASR Expenditures	2,483,433,248	2,367,902,092	2,444,985,003	2,546,581,165	2,720,835,325
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% instruction	67.4%	68.7%	66.6%	67.6%	67.4%
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<b>School Operating Fund - FCPS CAFR <sup>2</sup></b>					
Instructional Expenditures	1,846,965,773	1,781,813,622	1,783,745,455	1,901,450,127	2,039,557,809
Total Operating Expenditures	2,176,658,341	2,096,962,042	2,122,771,186	2,214,486,237	2,385,624,627
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% Instruction	84.9%	85.0%	84.0%	85.9%	85.5%

<sup>1</sup> - Unaudited

<sup>2</sup> - School Operating Fund only and reflects actual audited expenditures as compared to the budget allocations in the "Where It Goes ..." chart.