




County of Fairfax, Virginia

MEMORANDUM

DATE: April 16, 2014
TO: Board of Supervisors
FROM: Susan W. Datta, Chief Financial Officer 
SUBJECT: Responses to FY 2015 BOS Budget Questions – Package 5

Attached for your review is Package 5 of responses to Board questions on the FY 2015 budget. This is the final package for the FY 2015 budget process. If you have any questions or need additional information, please contact me.

The following responses are included in this package:

Question Number	Question	Supervisor	Pages
	<i>Questions 1-11 answered in Package 1 dated March 11, 2014</i>		<i>1-24</i>
	<i>Questions 12-35 answered in Package 2 dated March 31, 2014</i>		<i>25-54</i>
	<i>Questions 36-55 answered in Package 3 dated April 7, 2014</i>		<i>55-81</i>
	<i>Questions 56-66 answered in Package 4 dated April 10, 2014</i>		<i>82-99</i>
67	Please provide data on the number of Police officers who have left County service the last three years, including any information learned as to why they left (e.g. for other jurisdictions).	Hyland	100
68	Within the Contracted Services budget category, there's a line item for Other Professional Services budgeted at just over \$27 million in FY 2014. Can you provide an estimate for how much of that will be spent this year?	McKay	101
69	Please provide comparative salary data on FCPS central administrative positions, similar to the earlier response (County Q&A #32) on FCPS administrative staff.	Herrity	102-103
70	At the April 8, 2014 Public Hearing on the FY 2015 budget, a speaker provided the Board of Supervisors with a grading rubric outlining specific grading criteria which he stated significantly increased the work necessary to grade assignments. Can you please provide information on the use of this rubric, or similar rubrics, and whether this is driven by federal, state or local policies.	Herrity	104-105
71	Please provide comparative data on full compensation for FCPS teachers (similar to response provided in FY 2014 to County Q&A #14).	Smyth	106-107
72	Please update the earlier response (County Q&A #54) estimating cost savings from a realignment of the eight clusters into four administrative areas as was the case prior to the adoption of the cluster system in FY 2002.	Herrity	108



County of Fairfax, Virginia

MEMORANDUM

73	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.	McKay	109-110
----	--	-------	---------

Attachment

cc: Edward L. Long Jr., County Executive
Patricia Harrison, Deputy County Executive
David J. Molchany, Deputy County Executive
David M. Rohrer, Deputy County Executive
Robert A. Stalzer, Deputy County Executive

Response to Questions on the FY 2015 Budget

Request By: Supervisor Hyland

Question: Please provide data on the number of Police officers who have left County service the last three years, including any information learned as to why they left (e.g. for other jurisdictions).

Response: The following response was prepared by the Fairfax County Police Department:

<i>2011</i>	
Action	Number
Retirements	23
Resignations	10
Dismissals	2

Of the 10 resignations, only one was to join another law enforcement agency. In this case, the police officer, who had been here for 3 months, left to return to the Fauquier County Sheriff's Office, which he felt was a "better fit."

<i>2012</i>	
Action	Number
Retirements	31
Resignations	14
Dismissals	1

Of the 14 resignations, only 3 were for other law enforcement agencies – one in Pennsylvania (closer to family); one to Greenville County, South Carolina (closer to family); and one to the FBI. One officer left to join the Department of State and one went to the Fairfax County Fire and Rescue Department, only to return in 2 months.

<i>2013</i>	
Action	Number
Retirements	51
Resignations	23
Dismissals	1

Of the 23 resignations, 5 were for other law enforcement agencies – one to Texas based on a family move; one to California due to move by spouse-to-be; and one to Norfolk Southern Railroad Police. Two others went to the Fairfax County Sheriff's Office. One returned after being with FCPD for 2 months. The other officer had originally been hired as a Deputy Sheriff, and then was employed by FCPD for 9 years before returning to the Sheriff's Office.

So far in 2014, FCPD has had 17 retirements and 1 resignation for other law enforcement (Bureau of Alcohol, Tobacco and Firearms); 1 resignation for the federal Office of Personnel Management; and one officer transferred to the Fire and Rescue Department.

Response to Questions on the FY 2015 Budget

Request By: Supervisor McKay

Question: Within the Contracted Services budget category, there's a line item for Other Professional Services budgeted at just over \$27 million in FY 2014. Can you provide an estimate for how much of that will be spent this year?

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

The FY 2014 Revised Budget for Other Professional Services totals \$27.1 million and represents funding to hire external organizations to provide professional services to FCPS including information technology support for systems such as eCart, data services, enterprise application integration, network support, software support, and the student information system; payments to the County for school nurses; costs associated with the Early Identification Program and Pathway to Baccalaureate partnerships with George Mason University; maintenance contracts for the financial and human resource systems; and costs associated with the applied Behavioral Analysis program and the individualized education program (IEP) online program.

It is estimated that over 75 percent of the budget will be expended by the end of the fiscal year and the remainder will be carried forward into FY 2015 for ongoing multiyear projects. While the budget appropriation for multiyear projects is for the entire project, expenditures occur as the phases of the project are completed.

Response to Questions on the FY 2015 Budget

Request By: Supervisor McKay

Question: Please provide comparative salary data on FCPS central administrative positions, similar to the earlier response (County Q&A #32) on FCPS administrative staff.

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

The Department of Human Resources regularly conducts regional market comparison of major positions categories and reports the information annually in the Human Resources Operational Expectations Monitoring Report. The FY 2014 monitor report is available at <http://www.fcps.edu/schlbd/docs/monitoring%20reports/2013-2014/HRMonitoringReport12-09-13.pdf> and includes market analysis for the following positions: teachers, instructional assistants, principals, assistant principals, social workers, psychologists, speech language pathologists, bus drivers, custodians, and HVAC technicians.

To respond to this budget question, since the selected positions were not part of the annual data provided in the Monitoring Report referenced above, the Department of Human Resources collected salary information from other local school districts, as well as the Fairfax County Government for a variety of similar central office administrative positions. Below is a chart comparing the salary information for a human resources director, public information officer, database administrator, and accountant level or closest equivalent position from each jurisdiction. This information only provides a limited comparison as the responsibilities, duties, and span of control for similar positions between jurisdictions can vary and are not standardized. Due to the timeliness required for this response, a limited number of positions were selected for this response and Falls Church City Public School declined to provide FCPS with any information.

Central Administrator Salary Comparison							
Director (Human Resources)							
Jurisdiction	Position	Annual Salary			Hours	Days	Grade
		Min	Mid	Max			
Alexandria City	Director, Employment Services	\$ 93,065	\$ 119,987	\$ 146,909	8	240	SAS-12
Arlington County	Assistant Superintendent of HR	\$ 109,879	\$ 142,514	\$ 175,150	8	260	P-19
Fairfax County Government	Assistant Director HR	\$ 85,119	\$ 113,492	\$ 141,865	8		S-34
Fairfax County	HR Director	\$ 79,916	\$ 110,477	\$ 141,037	8	260	US-30
Loudoun County	Director, Staffing Services	\$ 95,855	\$ 117,135	\$ 138,414	8	254	Admin-Level 5
Manassas City	Director, HR	\$ 103,179	\$ 128,975	\$ 154,770	8	247	A-6
Manassas Park City	Director, HR	\$ 90,000	\$ 115,000	\$ 150,000	7.5	247	
Montgomery County	HR Director	\$ 111,379	\$ 127,608	\$ 143,623	8	261	Grade P
Prince George's County	Director of HR Operations & Staffing	\$ 107,593	\$ 132,698	\$ 157,804	8	260	Executive 3
Prince William County	Director of HR	\$ 111,228	\$ 136,797	\$ 178,489	8	250	Grade 21
Public Information Officer (Communications and Community Outreach)							
Jurisdiction	Position	Annual Salary			Hours	Days	Grade
		Min	Mid	Max			
Alexandria City	Director II, Communications	\$ 93,065	\$ 119,987	\$ 146,909	8	240	SAS-12
Arlington County	Assistant Superintendent of Community Relations	\$ 109,879	\$ 142,514	\$ 175,150	8	260	P-19
Fairfax County Government	Information Officer III	\$ 69,028	\$ 92,038	\$ 115,048	8		S-29
Fairfax County	Public Information Officer	\$ 73,872	\$ 102,121	\$ 130,370	8	260	US-28
Loudoun County	Public Information Officer	\$ 89,634	\$ 111,411	\$ 133,188	8	254	Admin-Level 4
Manassas City	Communication Coordinator	\$ 82,543	\$ 103,179	\$ 123,814	8	247	A-1
Manassas Park City ¹							
Montgomery County	Communications Director	\$ 111,379	\$ 127,608	\$ 143,623	8	261	Grade P
Prince George's County	Sr. Communications Outreach & Engagement Spec	\$ 66,393	\$ 85,915	\$ 115,331	8	260	ASASP-III 30
Prince William County	Director of Communication Services	\$ 99,143	\$ 121,931	\$ 159,092	8	250	Grade 20
Database Administrator/Engineer (Information Technology)							
Jurisdiction	Position	Annual Salary			Hours	Days	Grade
		Min	Mid	Max			
Alexandria City	Business Systems Analyst	\$ 72,919	\$ 96,927	\$ 120,934	8	240	SAS-7
Arlington County	Database Administrator	\$ 86,092	\$ 111,663	\$ 137,234	8	260	E-14
Fairfax County Government	Database Administrator III	\$ 73,826	\$ 98,434	\$ 123,043	8		S-31
Fairfax County	Database Engineer I/II	\$ 68,284	\$ 96,814	\$ 125,344	8	260	US-26/27
Loudoun County	SQL Database Administrator	\$ 52,100	\$ 75,372	\$ 98,644	8	254	Level 17
Manassas City	Coordinator, Administrative Technology	\$ 82,543	\$ 103,179	\$ 123,814	8	247	A-1
Manassas Park City	Network Engineer	\$ 60,039	\$ 82,644	\$ 120,628	7.5	247	
Montgomery County	Database Administrator III	\$ 71,722	\$ 86,088	\$ 100,119	8	261	Grade 27
Prince George's County	Database Warehouse Developer III	\$ 66,893	\$ 85,915	\$ 115,031	8	260	ASASP-III 30
Prince William County	Supervisor of Business Applications	\$ 83,378	\$ 102,545	\$ 133,798	8	250	Grade 17
Accountant/Analyst/Specialist (Financial Services)							
Jurisdiction	Position	Annual Salary			Hours	Days	Grade
		Min	Mid	Max			
Alexandria City	Senior Accountant	\$ 57,134	\$ 75,944	\$ 94,754	8	240	SAS-2
Arlington County	Financial Analyst I/II/III	\$ 55,495	\$ 84,199	\$ 112,904	8	260	E-5/7/10
Fairfax County Government	Accountant III	\$ 62,816	\$ 83,755	\$ 104,693	8		S-27
Fairfax County	Accounting Analyst II	\$ 63,118	\$ 86,163	\$ 109,208	8	260	US-24
Loudoun County	Accounting Specialist	\$ 49,926	\$ 72,166	\$ 94,407	8	254	Level 16
Manassas City	Functional Area Coordinator	\$ 62,973	\$ 86,589	\$ 110,204	8	247	S-20
Manassas Park City	Accounting Technician/Specialist	\$ 35,090	\$ 48,300	\$ 70,502	7.5	247	
Montgomery County	Senior Accountant	\$ 64,402	\$ 82,288	\$ 95,609	8	261	Grade 26
Prince George's County	Accountant II	\$ 60,223	\$ 77,921	\$ 104,605	8	260	ASASP-III 28
Prince William County	Chief Accountant	\$ 72,334	\$ 91,663	\$ 123,145	8	250	Grade 15

Notes:

¹ Manassas Park City does not have a position comparable to a Public Information Officer

² Due to the short turnaround for this information, Falls Church City Public Schools was unable to participate.

Response to Questions on the FY 2015 Budget

Request By: Supervisor Herrity

Question: At the April 8, 2014 Public Hearing on the FY 2015 budget, a speaker provided the Board of Supervisors with a grading rubric outlining specific grading criteria which he stated significantly increased the work necessary to grade assignments. Can you please provide information on the use of this rubric, or similar rubrics, and whether this is driven by federal, state or local policies?

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

Teachers are not required by federal, state, or FCPS to use a six traits rubric. Although using this type of rubric takes more time, it provides clarity on the expectations for complex writing tasks and excellent feedback to students that improves their writing ability.

Eng .10 Honors Pd _____
 Name _____
 Mike Greiner - Is this FCPs, state or Federal driven

Rhetorical Analysis Rubric - "Sugar Wars"

	Exceeds Expectations (90-100%)	Meets Expectations (80-89%)	Approaches Expectations (70-79%)	Fails to Meet Expectations (60-69%)
Ideas & Development Strength / focus of thesis; strength of commentary in supporting thesis	Persuasive, effective argument; thorough development of ideas; claims are supported with fresh, insightful commentary	Reasonable argument; adequate development of ideas; claims are supported with commentary but could be more insightful	Plausible argument; superficial development of ideas; claims are inconsistent and/or incomplete; commentary is vague and may rely too much on plot summary	Inadequate argument; ideas are not developed and/or supported; commentary is missing, confused, or only plot summary
Organization Logical presentation of ideas; use of required components; strength of textual evidence	Sophisticated and purposeful organization of ideas; all required components present; strong and apt evidence supports argument; strong transitions in and between paragraphs	Coherent organization of ideas; all required components present; relevant evidence supports argument; adequate transitions in and between paragraphs	Uneven organization of ideas; missing required components; problematic use of evidence to support argument; inconsistent transitions in or between paragraphs	No organization of ideas; missing required components; evidence is irrelevant, incomplete, or missing; lack of transitions in or between paragraphs
Sentence Fluency Clarity and flow of writing	Strong control of sentence structure; syntax is varied and effective; sentences are clear and concise	Control of sentence structure; syntax is adequate and coherent; while generally clear, some sentences may be wordy or awkward	Lapses in control of sentence structure; syntax is uneven; many sentences are wordy, awkward, unclear, choppy, or repetitive	Lacks control of sentence structure; syntax is incoherent; sentences are unclear to the point of obscuring argument
Conventions Attention to rules of mechanics and grammar; proper integration of textual evidence	Writing is nearly flawless; strong control of standard writing conventions; textual evidence is integrated correctly	Writing contains few errors but without impeding clarity; control of standard writing conventions; textual evidence is generally integrated correctly	Numerous writing errors may impede clarity; inconsistent control of standard writing conventions; problems with integration of textual evidence	Numerous significant errors impede clarity and undermine argument; lacks control of standard writing conventions; textual evidence is not integrated correctly
Word Choice Thoughtful and purposeful use of diction to enhance argument; appropriate use of academic language	Striking and varied language; demonstrates appropriate use of academic tone/vocabulary; word choice contributes to purpose	Adequate and effective language; begins to demonstrate academic tone/vocabulary; word choice can contribute to purpose	Limited and/or imprecise language; lacks or misuses academic tone/vocabulary; word choice does not contribute to purpose	Unclear and/or inaccurate language; does not demonstrate academic tone/vocabulary; word choice weakens argument
Voice Style and quality of presentation	Writer communicates message persuasively; writing conveys strong, clear voice	Writer communicates message adequately; writing conveys developing voice	Writer communicates message inconsistently; writing conveys confused or inappropriate voice	Writer demonstrates lack of audience awareness; weak writing does not convey voice
Points Deducted →	Formatting errors: heading, title, spacing, font, size, indenting MUG errors: contractions, title punctuation, agreement, 1 st / 2 nd POV; vague pronoun references; proper quotation citing/couching Final Grade:			

Response to Questions on the FY 2015 Budget

Request By: Supervisor Smyth

Question: Please provide comparative data on full compensation for FCPS teachers (similar to response provided in FY 2014 to County Q&A #14).

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

Attached is a chart that compares the salary and benefits for a mid-career teacher for the jurisdictions that participate in the Washington Area Boards of Education (WABE) Guide. For each jurisdiction, the salary of a teacher with a master's degree step 9 is used for the comparison. Then the benefits paid by the jurisdiction on behalf of that teacher position are calculated. For health insurance, family coverage was selected. The chart below shows that FCPS ranks 5th in the region (out of 10 schools) for total compensation (salary and benefits) and 7th for salary alone. Details for each jurisdiction follow.

Overall Summary*				
District	Total Comp. (Salaries & Benefits)	Rank Order for Total Comp.	Salary MA Step 9	Rank Order for Salaries
FCPS	\$89,538	5	\$59,590	7
Alexandria	\$105,120	1	\$70,808	2
Arlington	\$104,039	2	\$71,982	1
Falls Church	\$92,974	4	\$63,012	4
Loudoun	\$84,634	8	\$55,078	10
Manassas City	\$82,669	9	\$58,562	8
Manassas Park	\$80,767	10	\$55,879	9
Montgomery	\$97,591	3	\$67,723	3
Prince George's	\$86,748	7	\$60,188	6
Prince William	\$88,417	6	\$60,662	5

*The following jurisdictions: Loudoun, Prince William, Falls Church City, and Manassas Park have not yet met a state mandate to transfer 3 percent of the Virginia retirement system to the employee, which will result in a 3 percent salary increase over the next three years.

Jurisdiction	FCPS	FCPS	Alexandria	Arlington	Falls Church	Loudoun
	Percent for WABE Mid Teacher Salary	Employer Cost Using Midpoint Salary	Percent for WABE Mid Teacher Salary	Percent for WABE Mid Teacher Salary	Percent for WABE Mid Teacher Salary	Percent for WABE Mid Teacher Salary
Salary - Masters, Step 9		\$59,590	\$70,808	\$71,982	\$63,012	\$55,078
Benefits						
Social Security	7.65%	\$4,559	\$5,417	\$5,507	\$4,820	\$4,213
Retirement - Employer (ER) Rate	11.66%	\$6,948	\$8,256	\$8,393	\$7,347	\$6,422
Retirement - Employee Rate Paid by ER	0.00%	\$0	\$0	\$0	\$1,890	\$1,652
Retiree Health Care Credit	1.11%	\$661	\$786	\$792	\$699	\$611
Supplemental Retirement	5.60%	\$3,337	\$0	\$288	\$0	\$0
Life Insurance	0.87%	\$518	\$382	\$857	\$774	\$655
Health Insurance - PPO Family		\$13,076	\$18,821	\$15,687	\$14,431	\$14,721
Dental - DPPO Family		\$448	\$650	\$534	\$0	\$1,280
Total Benefits		\$29,948	\$34,312	\$32,057	\$29,962	\$29,556
Benefits Percent of Salary		50.3%	48.5%	44.5%	47.6%	53.7%
Compensation Total		\$89,538	\$105,120	\$104,039	\$92,974	\$84,634

Does not include all benefits options.

Jurisdiction	Manassas City	Manassas City	Manassas Park	Montgomery	Prince George's	Prince William
	Percent for WABE Mid Teacher Salary	Employer Cost Using Midpoint Salary	Percent for WABE Mid Teacher Salary	Percent for WABE Mid Teacher Salary	Percent for WABE Mid Teacher Salary	Percent for WABE Mid Teacher Salary
Salary - Masters, Step 9		\$58,562	\$55,879	\$67,723	\$60,188	\$60,662
Benefits						
Social Security	7.65%	\$4,480	\$4,275	\$5,181	\$4,604	\$4,641
Retirement - Employer (ER) Rate	11.66%	\$6,828	\$6,515	\$9,962	\$8,854	\$7,073
Retirement - Employee Rate Paid by ER	0.00%	\$0	\$1,676	\$0	\$0	\$1,820
Retiree Health Care Credit	1.11%	\$650	\$620	\$0	\$0	\$673
Supplemental Retirement	0.00%	\$0	\$0	\$3,671	\$0	\$461
Life Insurance	0.48%	\$281	\$665	\$32	\$975	\$722
Health Insurance - PPO Family		\$11,868	\$11,136	\$10,281	\$10,624	\$12,365
Dental - DPPO Family		\$0	\$0	\$741	\$1,503	\$0
Total Benefits		\$24,107	\$24,888	\$29,868	\$26,560	\$27,755
Benefits Percent of Salary		41.2%	44.5%	44.1%	44.1%	45.8%
Compensation Total		\$82,669	\$80,767	\$97,591	\$86,748	\$88,417

Does not include all benefits options.

Response to Questions on the FY 2015 Budget

Request By: Supervisor Herrity

Question: Please update the earlier response (County Q&A #54) estimating cost savings from a realignment of the eight clusters into four administrative areas as was the case prior to the adoption of the cluster system in FY 2002.

Response: The following response is an update to question number 54, previously included in package 3, on pages 79-80, and was prepared by Fairfax County Public Schools (FCPS):

A reduction from eight clusters to four clusters would result in an estimated savings of \$1.7 million and include the elimination of 4.0 cluster assistant superintendent (CAS) positions, 4.0 cluster director positions, and 2.0 administrative assistant positions. FCPS does not recommend a reduction from eight to four clusters as it would increase the span of control of each CAS from 25 to 50 schools and from nearly 25,000 students to nearly 50,000 students. This would put each cluster in the top 100 list of largest school districts in the United States. Keeping at the current span of control, which still means each CAS has a span of control comparable to a larger than average school district in the United States, provides for better onsite monitoring and support for principals and each school community.

While it may not be intuitive, previous changes to FCPS' area/cluster structures (i.e., changing from fewer areas to more clusters) actually flattened the organization and reduced the number of high-level positions.

The organization and staffing of and the responsibilities executed by the eight cluster offices is cost effective. CAS have four primary responsibilities, including: providing leadership, direction, and accountability for principals by monitoring school effectiveness through formative and summative data, staff and parent input and surveys, and feedback from the school communities; reviewing academic performance of students and using the data to work collaboratively with principals and school leaders in implementing and monitoring continuous school improvement through the School Improvement Planning process; recommending, supervising, and evaluating principals; and serving as a liaison to the parents and school communities as they interface with the school system.

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.

	Annual School Report/ Annual Report of Expenditures	Budget Documents
Funds	<ul style="list-style-type: none"> • 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 	<ul style="list-style-type: none"> • 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. • Report detailed financial information for each of FCPS’ ten funds separately
Expenditure Categorization	<ul style="list-style-type: none"> • The state report designates the following school-based expenditures within noninstructional functions: <ul style="list-style-type: none"> ○ Attendance and health <ul style="list-style-type: none"> ▪ Safety and security specialists and assistants ▪ Public health attendants ▪ Public health training assistants ▪ Psychologists ▪ Audiologists ○ Technology <ul style="list-style-type: none"> ▪ School-based technology specialists ▪ Technology supplies and equipment (i.e. software, online textbooks, computers, etc.) 	<ul style="list-style-type: none"> • Budget documents classify these school-based expenditures as instruction.

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

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
Annual School Report (ASR) for VDOE ¹ (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
<hr/>					
% instruction	67.4%	68.7%	66.6%	67.6%	67.4%
<hr/>					
School Operating Fund - FCPS CAFR ²					
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
<hr/>					
% Instruction	84.9%	85.0%	84.0%	85.9%	85.5%

¹ - Unaudited

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