

Budget

Budget Overview

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 to the current year's budget. After it is reviewed by the School Board, the Proposed Budget is then adopted by the School Board and becomes the Advertised Budget. The School Board may choose to make changes as they adopt the Advertised Budget, which is published during the winter as a short supplement to the Proposed Budget.

Once Fairfax County Government (FCG) adopts its budget, FCPS has firm information regarding the amount of local revenue the division will receive from FCG. Since approximately 70 percent of FCPS operating funding comes directly from FCG, understanding local revenue is critical to FCPS' budget. Once revenue for the coming year is known, the School Board then works with employees and citizens to finalize the budget for the coming year. Passed as the Approved Budget in May, this budget details all revenues and expenditures for the next fiscal year, which begins July 1.

Budget Timeline

The School Board monitors school system performance to ensure that progress is made toward meeting student achievement goals and to ensure that operational expectations are being met. The following calendar of events describes the activities that contribute to the budget development and approval process:

July through August

- The Superintendent solicits input from employees and the community.

September and October

- The School Board receives a five-year fiscal forecast, framing the underlying assumptions on expected costs, revenue, position turnover, inflation, and enrollment that drive budget development.
- Departments and region offices submit budget requests.
- The Chief Operating Officer and the assistant superintendent of Financial Services make final baseline budget recommendations to the Superintendent.
- The per-pupil staffing budgets are prepared so that the calculations can be completed to determine the costs of operating the schools.
- Community and employee meetings are held throughout the fall to gather input on priorities.

November

- The Superintendent works with the School Board and the Leadership Team to prioritize recommended budget increases/reductions. The Proposed Budget is prepared.

December

- The Proposed Budget is finalized and the governor's budget with state revenue projections is released.

January

- The Superintendent releases the FCPS Proposed Budget.
- The Superintendent meets with community, county, and employee groups to discuss the Proposed Budget.
- The School Board reviews the Proposed Budget and holds work sessions and public hearings.

February through April

- The School Board adopts the FCPS Advertised Budget.
- The Superintendent forwards the Advertised Budget to the County Executive for funding consideration.
- Staffing and enrollment projections are prepared.
- The County Executive releases the FCG advertised budget including a proposed transfer to FCPS.
- The Virginia General Assembly adopts the state budget.
- The School Board presents its budget request to the Board of Supervisors.
- FCG adopts its budget and determines the transfer to FCPS.

May

- The School Board holds public hearings and work sessions and makes final funding decisions based on the most current information. Finally the School Board adopts the Approved Budget.



Allocations

FCPS allocates its funds to instruction, transportation, facilities management, and general support.

- Fund allocations to Instruction include costs associated with providing instructional programs.
- Fund allocations to Transportation include bus driver salaries, replacement buses, bus operations, and maintenance.
- Allocations to Facilities Management include costs related to the operation and maintenance of school buildings and equipment.
- Allocations to General Support include costs associated with support services for finance, human resources, information technology, and the Leadership Team.

Reference Materials

- [Budget Manual](#)
- [Budget Documents](#)

Instructional Allocations

FCPS allocates approximately 85 percent of its operating funds to support instructional programs. Schools receive a general education standard allocation. High school marching band programs and fine art programs receive additional funding for mandatory assessments.

General Education Standard Allocation

The general education standard allocation is determined by formulas primarily driven by student membership. The recommended use of per-pupil rates for instructional supplies and textual materials are developed by the Department of Instructional Services.

Reference Materials

- [Per-pupil Allocation Worksheets](#)

Marching Band Mandatory Assessment Allocation

The High School Marching Band program receives additional funding to be used for instructional supplies and transportation needs in order to support participation in mandatory assessments. Each school receives a standard allocation; any remaining funds are then allocated to each high school marching band program based on the amount of students enrolled in the program.

- The standard allocation is distributed to each school through FOCUS at the beginning of each fiscal year. The funds can be found under the high school core instruction cost center as a marching band activity (SSHXXX0143-515014).
- Funds allocated based on the amount of students enrolled in the program can be found under the high school core instruction cost center as Marching Band/Bus Driver Field Trip (SSHXXX0143-506120).
- The funds should be used for instructional support, assessment registration fees, marching band workbooks, and drill design.
- If funds are used to provide instructors to support the marching band program, the individual must be hired according to FCPS regulations, and paid through the FCPS payroll system. In this case, funds will need to be realigned via budget transfer (FMBB) to the correct hourly account.
 - FICA should be calculated at 7.65 percent
 - The FICA account is SSG8740445-509110

Best Practices

- When reconciling the FMR, verify all expenditures related to the marching band program are reflected in the correct cost center.

Fine Arts Mandatory Assessment Allocation

The listed middle and high school music programs receive additional funding to cover the cost of mandatory assessment fees and related transportation costs. The funds are distributed based on student enrollment in each program. The funds are appropriated to each school under the following education areas and activity code:

- Chorus – SSXXXX0140
- Orchestra - SSXXXX0141
- Band - SSXXXX0142
- Guitar - SSXXXX0144

All expenditures must follow established FCPS procurement, vendor payment, and human resource regulations and guidelines. Guidelines for using marching band funds can be found in the [Nonappropriated Section – Funds Management](#) section.

Reference Materials

- [Guidelines For Using Marching Band Funds](#)

Grants

Schools may access funds to supplement or expand programs and services through grants. The Department of Financial Services grant team provides guidance and resources to schools wishing to apply for grants. School grants must be approved by the principal prior to submission.

Reference Materials

- [Fairfax County Public Schools Grants Manual](#)

Policies and Regulations

- [Regulation 5970, Grants](#)

