

Fund 090 Public School Operating

Focus

Expenditures required for operating, maintaining and supporting the instructional program of Fairfax County Public Schools (FCPS) are recorded in Fund 090, Public School Operating. These expenditures include the costs for salaries and related employee benefits, materials, equipment and services to continue current programs, as well as costs for projected changes in membership and inflation. Revenue to support these expenditures is provided



by a transfer from the County General Fund, state and federal aid, tuition payments from the City of Fairfax, as well as other fees and transfers.

It should be noted that the following fund statement reflects the FY 2009 Fairfax County Public School Superintendent's Proposed Budget, which was released on January 10, 2008 and included a request for a 3.5 percent increase to the General Fund transfer. Adjustments to the Superintendent's Proposed Budget, adopted by the Fairfax County School Board on February 14, 2008 will be discussed in the Overview Volume of the County's FY 2009 Advertised Budget Plan. All financial schedules included in the FY 2009 Advertised Budget Plan reflect a funding level equal to the FY 2008 General Fund transfer, which is consistent with the FY 2009 Budget Guidelines reaffirmed and approved by the Board of Supervisors on August 6, 2007. The proposed County General Fund transfer for school operations in FY 2009 totals \$1,586,600,722.

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FUND STATEMENT

Fund Type G10, Special Revenue Funds	Fund 090, Public School Operating Fund			
	FY 2007 Actual ¹	FY 2008 Adopted Budget Plan	FY 2008 Revised Budget Plan ¹	FY 2009 Superintendent's Proposed ²
Beginning Balance	\$102,173,773	\$54,794,333	\$128,875,393	\$50,000,000
Revenue:				
Sales Tax	\$166,068,926	\$161,349,592	\$162,647,944	\$166,714,561
State Aid	273,601,099	278,838,906	282,334,584	304,882,111
Federal Aid	42,876,394	39,288,171	48,143,080	39,681,053
City of Fairfax Tuition	33,387,897	36,254,445	36,129,470	37,704,623
Tuition, Fees, and Other	16,357,995	11,057,048	11,057,048	16,169,083
Total Revenue	\$532,292,311	\$526,788,162	\$540,312,126	\$565,151,431
Transfers In:				
County General Fund (001)	\$1,533,218,089	\$1,586,600,722	\$1,586,600,722	\$1,642,449,067
Total Transfers In	\$1,533,218,089	\$1,586,600,722	\$1,586,600,722	\$1,642,449,067
Total Available	\$2,167,684,173	\$2,168,183,217	\$2,255,788,241	\$2,257,600,498
Total Expenditures	\$1,991,228,106	\$2,114,321,481	\$2,179,949,591	\$2,218,893,565
Transfers Out:				
School Construction Fund (390)	\$14,335,558	\$12,880,000	\$12,833,347	\$11,632,989
School Grants & Self-Supporting Fund (192)	27,797,076	27,532,146	24,525,697	13,602,404
School Adult & Community Education Fund (193)	1,674,217	1,674,217	1,695,667	1,695,667
Consolidated County & Schools Debt Fund (200 & 201)	3,773,823	3,775,373	3,775,373	3,775,873
School Health & Flexible Benefits Fund (591)	0	8,000,000	8,000,000	8,000,000
Total Transfers Out	\$47,580,674	\$53,861,736	\$50,830,084	\$38,706,933
Total Disbursements	\$2,038,808,780	\$2,168,183,217	\$2,230,779,675	\$2,257,600,498
Ending Balance	\$128,875,393	\$0	\$25,008,566	\$0

¹ The FY 2008 Revised Budget Plan reflects adjustments adopted by the Fairfax County School Board on November 29, 2007 during their FY 2008 Midyear Review. The Fairfax County School Board adjustments will be officially reflected in the County's FY 2008 Third Quarter Review, which will be acted upon by the Board of Supervisors on April 21, 2008.

² Reflects an additional \$24,991,434 in projected FY 2008 ending balance to be carried over to fund the FY 2009 budget.