

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, 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 2011 Fairfax County Public School Superintendent's Proposed Budget, which was released on January 7, 2010 and included a request for a 3.6 percent increase to the General Fund transfer. Adjustments to the Superintendent's Proposed Budget, adopted by the Fairfax County School Board on February 4, 2010 were discussed in the Overview volume of the County's FY 2011 Advertised Budget Plan. All financial schedules included in the FY 2011 Adopted Budget Plan reflect a 1 percent reduction in the funding level from the FY 2010 General Fund transfer as approved by the Board of Supervisors on April 27, 2010. The adopted County General Fund Transfer for School operations in FY 2011 totals \$1,610,334,722.

Fund 090 Public School Operating

FUND STATEMENT

Fund Type G10, Special Revenue Funds

Fund 090, Public School Operating Fund

	FY 2009 Actual	FY 2010 Adopted Budget Plan	FY 2010 Revised Budget Plan ¹	FY 2011 Superintendent's Proposed ²	FY 2011 Adopted Budget Plan ³
Beginning Balance	\$108,784,571	\$28,000,000	\$118,117,834	\$53,500,000	\$53,500,000
Revenue:					
Sales Tax	\$147,449,587	\$155,185,870	\$141,879,545	\$140,077,108	\$140,077,108
State Aid	300,575,307	261,251,678	268,704,218	247,701,721	247,701,721
Federal Aid	46,171,524	39,930,484	90,977,631	79,161,279	79,161,279
City of Fairfax Tuition	36,499,779	38,305,949	35,114,599	36,586,349	36,586,349
Tuition, Fees, and Other	17,994,694	12,322,550	12,572,550	14,889,517	14,889,517
Total Revenue	\$548,690,891	\$506,996,531	\$549,248,543	\$518,415,974	\$518,415,974
Transfers In:					
County General Fund (001)	\$1,626,600,722	\$1,626,600,722	\$1,626,600,722	\$1,684,406,081	\$1,610,334,722
Health and Flexible Benefits Fund (591)	10,700,000	0	0	0	0
Total Transfers In	\$1,637,300,722	\$1,626,600,722	\$1,626,600,722	\$1,684,406,081	\$1,610,334,722
Total Available	\$2,294,776,184	\$2,161,597,253	\$2,293,967,099	\$2,256,322,055	\$2,182,250,696
Total Expenditures	\$2,138,355,614	\$2,119,183,415	\$2,206,246,417	\$2,227,634,474	\$2,153,563,115
Transfers Out:					
School Construction Fund (390)	\$10,985,226	\$8,877,232	\$8,684,077	\$10,146,149	\$10,146,149
School Grants & Self-Supporting Fund (192)	21,845,970	21,702,890	20,802,446	14,367,709	14,367,709
School Adult & Community Education Fund (193)	1,695,667	58,393	958,836	400,000	400,000
Consolidated County & Schools Debt Fund (200 & 201)	3,775,873	3,775,323	3,775,323	3,773,723	3,773,723
Total Transfers Out	\$38,302,736	\$34,413,838	\$34,220,682	\$28,687,581	\$28,687,581
Total Disbursements	\$2,176,658,350	\$2,153,597,253	\$2,240,467,099	\$2,256,322,055	\$2,182,250,696
Ending Balance	\$118,117,834	\$8,000,000	\$53,500,000	\$0	\$0

¹ The FY 2010 Revised Budget Plan reflects adjustments adopted by the Fairfax County School Board on March 18, 2010 during their FY 2010 Third Quarter Review.

² The FY 2011 Beginning Balance reflects \$25.5 million resulting from a projected Virginia Retirement System (VRS) premium holiday in FY 2010 and \$28.0 million that will be identified in FY 2010 and carried over to fund FY 2011 requirements.

³ Pending School Board approval, FY 2011 Adopted Budget Plan expenditures have been reduced by \$74,071,359 to offset the discrepancy between the County General Fund transfer adopted by the Board of Supervisors and the transfer request in the Superintendent's Proposed Budget. Final adjustments will be reflected at the FY 2010 Carryover Review.