

## Fund 090 Public School Operating

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### 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 are discussed in the Overview volume of the County's FY 2011 Advertised Budget Plan. All financial schedules included in the FY 2011 Advertised Budget Plan reflect a 1 percent reduction in the funding level from the FY 2010 General Fund transfer as proposed by the County Executive. The proposed 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 <sup>1</sup>	FY 2011 Superintendent's Proposed <sup>2</sup>
<b>Beginning Balance</b>	<b>\$108,784,571</b>	<b>\$28,000,000</b>	<b>\$118,117,834</b>	<b>\$53,500,000</b>
Revenue:				
Sales Tax	\$147,449,587	\$155,185,870	\$141,879,545	\$140,077,108
State Aid	300,575,307	261,251,678	272,105,735	247,701,721
Federal Aid	46,171,524	39,930,484	90,977,631	79,161,279
City of Fairfax Tuition	36,499,779	38,305,949	35,114,599	36,586,349
Tuition, Fees, and Other	17,994,694	12,322,550	12,572,550	14,889,517
<b>Total Revenue</b>	<b>\$548,690,891</b>	<b>\$506,996,531</b>	<b>\$552,650,060</b>	<b>\$518,415,974</b>
Transfers In:				
County General Fund (001)	\$1,626,600,722	\$1,626,600,722	\$1,626,600,722	\$1,684,406,081
Health and Flexible Benefits Fund (591)	10,700,000	0	0	0
<b>Total Transfers In</b>	<b>\$1,637,300,722</b>	<b>\$1,626,600,722</b>	<b>\$1,626,600,722</b>	<b>\$1,684,406,081</b>
<b>Total Available</b>	<b>\$2,294,776,184</b>	<b>\$2,161,597,253</b>	<b>\$2,297,368,616</b>	<b>\$2,256,322,055</b>
Total Expenditures	\$2,138,355,614	\$2,119,183,415	\$2,238,928,078	\$2,227,634,474
Transfers Out:				
School Construction Fund (390)	\$10,985,226	\$8,877,232	\$8,684,077	\$10,146,149
School Grants & Self-Supporting Fund (192)	21,845,970	21,702,890	20,802,446	14,367,709
School Adult & Community Education Fund (193)	1,695,667	58,393	958,836	400,000
Consolidated County & Schools Debt Fund (200 & 201)	3,775,873	3,775,323	3,775,323	3,773,723
<b>Total Transfers Out</b>	<b>\$38,302,736</b>	<b>\$34,413,838</b>	<b>\$34,220,682</b>	<b>\$28,687,581</b>
<b>Total Disbursements</b>	<b>\$2,176,658,350</b>	<b>\$2,153,597,253</b>	<b>\$2,273,148,760</b>	<b>\$2,256,322,055</b>
<b>Ending Balance</b>	<b>\$118,117,834</b>	<b>\$8,000,000</b>	<b>\$24,219,856</b>	<b>\$0</b>

<sup>1</sup> The FY 2010 Revised Budget Plan reflects adjustments adopted by the Fairfax County School Board on November 16, 2009 during their FY 2010 Midyear Review. The Fairfax County School Board adjustments will be officially reflected in the County's FY 2010 Third Quarter Review, which will be acted upon by the Board of Supervisors on April 20, 2010.

<sup>2</sup> 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.