

Fund S10000 Public School Operating

Focus

Expenditures required for operating, maintaining and supporting the instructional program of Fairfax County Public Schools (FCPS) are recorded in Fund S10000, 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.



The FY 2017 Fairfax County Public Schools Superintendent's Proposed budget reflected a General Fund transfer increase of \$122.7 million or 6.7 percent, over the FY 2016 Adopted Budget Plan. This amount has been reflected on the following fund statement. The Fairfax County School Board approved the Superintendent's Proposed Budget for advertisement without changes on February 4, 2016.

All financial schedules included in the FY 2017 Adopted Budget Plan reflect an increase of \$88,365,557, or 4.8 percent, in the General Fund transfer as adopted by the Board of Supervisors on April 26, 2016. The adopted County General Fund transfer for school operations in FY 2017 totals \$1,913,518,902.

More details on the FCPS budget can be found at <http://www.fcps.edu/news/fy2017.shtml>.

Fund S10000

Public School Operating

FUND STATEMENT

Fund S10000, Public School Operating Fund

	FY 2015 Actual	FY 2016 Adopted Budget Plan	FY 2016 Revised Budget Plan ¹	FY 2017 Superintendent's Proposed	FY 2017 Adopted Budget Plan ²
Beginning Balance:					
Budgeted Beginning Balance	\$51,691,375	\$27,838,595	\$30,347,826	\$27,838,595	\$27,838,595
Department Carryover	3,958,072	0	4,078,400	0	0
Schools/Projects Carryover	17,635,691	0	16,204,465	0	0
Outstanding Encumbered Obligations	34,323,292	0	36,575,423	0	0
Prior Committed Priorities and Requirements	12,690,270	0	6,153,754	0	0
Strategic Plan Investments	2,634,608	0	3,201,470	0	0
Total Beginning Balance	\$122,933,308	\$27,838,595	\$96,561,338	\$27,838,595	\$27,838,595
Reserves:					
Future Year Beginning Balance	\$22,838,595	\$0	\$27,838,595	\$0	\$5,282,030
Textbook Replacement	3,469,044	6,059,244	6,059,244	8,865,265	8,865,265
Staffing Reserve to Address Class Size	0	763,930	763,930	0	0
Transportation Public Safety Radios	0	7,445,623	7,445,623	0	0
School Board Flexibility Reserve	8,000,000	0	8,000,000	0	0
Total Reserves	\$34,307,639	\$14,268,797	\$50,107,392	\$8,865,265	\$14,147,295
Revenue:					
Sales Tax	\$180,733,817	\$182,316,374	\$185,306,610	\$187,816,375	\$187,816,375
State Aid	399,766,635	397,868,838	401,714,930	405,810,153	405,810,153
Federal Aid	41,802,895	42,219,310	50,533,088	42,219,310	42,219,310
City of Fairfax Tuition	42,426,048	42,881,222	44,005,676	43,755,699	43,755,699
Tuition, Fees, and Other	21,883,161	19,393,531	19,393,531	20,001,399	20,001,399
Total Revenue	\$686,612,556	\$684,679,275	\$700,953,835	\$699,602,936	\$699,602,936
Transfers In:					
County General Fund (10001)	\$1,768,498,393	\$1,825,153,345	\$1,825,153,345	\$1,947,823,808	\$1,913,518,902
County Cable Communications (40030)	600,000	600,000	600,000	600,000	600,000
Total Transfers In	\$1,769,098,393	\$1,825,753,345	\$1,825,753,345	\$1,948,423,808	\$1,914,118,902
Total Available	\$2,612,951,896	\$2,552,540,012	\$2,673,375,910	\$2,684,730,604	\$2,655,707,728
Expenditures					
School Board Flexibility Reserve	0	0	8,000,000	0	0
Total Expenditures²	\$2,432,648,480	\$2,514,738,412	\$2,597,234,175	\$2,644,070,930	\$2,609,766,024

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FUND STATEMENT

Fund S10000, Public School Operating Fund

	FY 2015 Actual	FY 2016 Adopted Budget Plan	FY 2016 Revised Budget Plan ¹	FY 2017 Superintendent's Proposed	FY 2017 Adopted Budget Plan ²
Transfers Out:					
Consolidated County & Schools Debt Fund (20000)	\$3,143,814	\$3,468,575	\$3,468,575	\$3,466,725	\$3,466,725
School Construction Fund (S31000)	12,469,898	7,446,786	12,666,296	7,049,030	7,049,030
School Adult & Community Education Fund (S43000)	235,000	235,000	235,000	235,000	235,000
School Grants & Self-Supporting Fund (S50000)	17,785,974	17,785,974	17,785,974	18,237,453	18,237,453
Total Transfers Out	\$33,634,686	\$28,936,335	\$34,155,845	\$28,988,208	\$28,988,208
Total Disbursements	\$2,466,283,166	\$2,543,674,747	\$2,631,390,020	\$2,673,059,138	\$2,638,754,232
Ending Balance	\$146,668,730	\$8,865,265	\$41,985,890	\$11,671,466	\$16,953,496
Reserves:					
Future Year Beginning Balance	\$27,838,595	\$0	\$5,282,030	\$0	\$5,282,030
Textbook Replacement Reserve	6,059,244	8,865,265	8,865,265	11,671,466	11,671,466
School Board Flexibility Reserve	8,000,000	0	0	0	0
Transportation Public Safety Radios	7,445,623	0	0	0	0
Staffing Reserve to Address Class Size	763,930	0	0	0	0
Commitments and Carryover:					
Budgeted Beginning Balance	30,347,826	0	27,838,595	0	0
Outstanding Encumbered Obligations	36,575,423	0	0	0	0
School/Projects Carryover	16,204,465	0	0	0	0
Department Critical Needs Carryover	4,078,400	0	0	0	0
Administrative Adjustments:					
Food & Nutrition Services Indirect Rate	934,244	0	0	0	0
Joint BOS/SB Infrastructure Sinking Reserve Fund	168,540	0	0	0	0
Joint BOS/SB Synthetic Turf Initiative	1,500,000	0	0	0	0
Major Maintenance	3,550,970	0	0	0	0
Bus and Equipment Replacement	1,516,861	0	0	0	0
Compensation Study & Website	1,470,000	0	0	0	0
Content Mgmt. System					
World Languages	214,609	0	0	0	0
Available Ending Balance	\$0	\$0	\$0	\$0	\$0

¹The FY 2016 Revised Budget Plan reflects adjustments adopted by the Fairfax County School Board on March 10, 2016 during their FY 2016 Third Quarter Review.

²Pending School Board approval, FY 2017 Adopted Budget Plan expenditures have been reduced to offset the discrepancy between the County General Fund Transfer Out adopted by the Board of Supervisors and the Fairfax County School Board's Advertised Transfer In to Fund S10000. Final adjustments will be reflected at the FY 2016 Carryover Review. The County's financial schedules reflect total expenditures as appropriated by the Board of Supervisors when adopting the budget.