

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.



It should be noted that the following fund statement reflects the FY 2017 Fairfax County Public School Superintendent's Proposed Budget, which was released on January 7, 2016 and included a request for a 6.7 percent increase to the General Fund Transfer. Adjustments to the Superintendent's Proposed Budget, adopted by the Fairfax County School Board on February 4, 2016 are discussed in the Overview volume of the County's FY 2017 Advertised Budget Plan.

All financial schedules included in the FY 2017 Advertised Budget Plan reflect a 3.0 percent increase in the General Fund transfer. The proposed County General Fund transfer for school operations in FY 2017 totals \$1,879,907,945.

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

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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
Beginning Balance:				
Budgeted Beginning Balance	\$51,691,375	\$27,838,595	\$30,347,826	\$27,838,595
Department Carryover	3,958,072	0	4,078,400	0
Schools/Projects Carryover	17,635,691	0	16,204,465	0
Outstanding Encumbered Obligations	34,323,292	0	36,575,423	0
Prior Committed Priorities and Requirements	12,690,270	0	6,153,754	0
Strategic Plan Investments	2,634,608	0	3,201,470	0
Total Beginning Balance	\$122,933,308	\$27,838,595	\$96,561,338	\$27,838,595
Reserves:				
Future Year Beginning Balance	\$22,838,595	\$0	\$27,838,595	\$0
Textbook Replacement	3,469,044	6,059,244	6,059,244	8,865,265
Staffing Reserve to Address Class Size	0	763,930	763,930	0
Transportation Public Safety Radios	0	7,445,623	7,445,623	0
School Board Flexibility Reserve	8,000,000	0	8,000,000	0
Total Reserves	\$34,307,639	\$14,268,797	\$50,107,392	\$8,865,265
Revenue:				
Sales Tax	\$180,733,817	\$182,316,374	\$182,316,373	\$187,816,375
State Aid	399,766,635	397,868,838	401,842,430	405,810,153
Federal Aid	41,802,895	42,219,310	50,592,446	42,219,310
City of Fairfax Tuition	42,426,048	42,881,222	44,005,676	43,755,699
Tuition, Fees, and Other	21,883,161	19,393,531	19,393,531	20,001,399
Total Revenue²	\$686,612,556	\$684,679,275	\$698,150,456	\$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
County Cable Communications (40030)	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
Total Available	\$2,612,951,896	\$2,552,540,012	\$2,670,572,531	\$2,684,730,604
Expenditures				
School Board Flexibility Reserve	0	0	8,000,000	0
Total Expenditures²	\$2,432,648,480	\$2,514,738,412	\$2,591,712,826	\$2,644,070,930
Transfers Out:				
Consolidated County & Schools Debt Fund (20000)	\$3,143,814	\$3,468,575	\$3,468,575	\$3,466,725
School Construction Fund (S31000)	12,469,898	7,446,786	12,666,296	7,049,030
School Adult & Community Education Fund (S43000)	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
Total Transfers Out	\$33,634,686	\$28,936,335	\$34,155,845	\$28,988,208
Total Disbursements	\$2,466,283,166	\$2,543,674,747	\$2,633,868,671	\$2,673,059,138

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	FY 2015 Actual	FY 2016 Adopted Budget Plan	FY 2016 Revised Budget Plan ¹	FY 2017 Superintendent's Proposed
Ending Balance	\$146,668,730	\$8,865,265	\$36,703,860	\$11,671,466
Reserves:				
Future Year Beginning Balance	\$27,838,595	\$0	\$0	\$0
Textbook Replacement Reserve	6,059,244	8,865,265	8,865,265	11,671,466
School Board Flexibility Reserve	8,000,000	0	0	0
Transportation Public Safety Radios	7,445,623	0	0	0
Staffing Reserve to Address Class Size	763,930	0	0	0
Commitments and Carryover:				
Budgeted Beginning Balance	30,347,826	0	27,838,595	0
Outstanding Encumbered Obligations	36,575,423	0	0	0
School/Projects Carryover	16,204,465	0	0	0
Department Critical Needs Carryover	4,078,400	0	0	0
Administrative Adjustments:				
Food & Nutrition Services Indirect Rate	934,244	0	0	0
Joint BOS/SB Infrastructure Sinking Reserve Fund	168,540	0	0	0
Joint BOS/SB Synthetic Turf Initiative	1,500,000	0	0	0
Major Maintenance	3,550,970	0	0	0
Bus and Equipment Replacement	1,516,861	0	0	0
Compensation Study & Website Content Mgmt. System	1,470,000	0	0	0
World Languages	214,609	0	0	0
Available Ending Balance	\$0	\$0	\$0	\$0

¹The *FY 2016 Revised Budget Plan* reflects adjustments adopted by the Fairfax County School Board on December 17, 2015 during their *FY 2016 Midyear Review*. The Fairfax County School Board adjustments will be officially reflected in the County's *FY 2016 Third Quarter Review* which will be acted upon by the Board of Supervisors on April 19, 2016.

²In order to account for revenues and expenditures in the proper fiscal year, audit adjustments in the amount of \$1,141,891 have been reflected as an increase to FY 2015 revenue and audit adjustments in the amount of \$1,367,340 have been reflected as a decrease to FY 2015 expenditures. Details of the FY 2015 audit adjustments will be included in the FY 2016 Third Quarter package.