

Staff Contact: Kristen Michael, assistant superintendent, Department of Financial Services

Meeting Category: March 10, 2016 - Regular Meeting No. 15

Subject: FY 2016 Third Quarter Budget Review

School Board Action Required: Decision

Key Points:

This agenda item is provided to review the current FY 2016 budget and to make revisions as necessary. The FY 2016 Third Quarter Budget Review reports on activity and requests that have been made since the School Board's Midyear Budget Review that was approved on December 17, 2015.

Recommended School Operating Fund revenue adjustments reflect a net increase of \$2.8 million. These adjustments include an increase of \$3.0 million in sales tax revenue based on higher actual trend, a decrease of \$0.1 million in state revenue for National Board Certified Teacher (NBCT) pass-through payments based on the number of FCPS teachers eligible to receive a stipend from the state in FY 2016, and a decrease of \$59,358 in the IDEA Section 611 grant award. These two grant revenue reductions are offset by corresponding expenditure adjustments.

Recommended School Operating Fund expenditure adjustments reflect a net decrease of \$2.5 million. These adjustments include the corresponding expenditure reductions for NBCT and IDEA Section 611 totaling \$0.2 million, as well as savings from compensation accounts as a result of the positions in the staffing reserve that were not allocated to schools totaling \$7.0 million and savings of \$3.0 million from transportation fuel. These decreases are offset by increases of \$7.2 million for snow removal and \$0.5 million for one-time school start-up costs for Ft. Belvoir.

In total, in the School Operating Fund, this agenda recognizes increased revenue totaling \$2.8 million and decreased disbursements totaling \$2.5 million, which results in available funds totaling \$5.3 million. The available funding is recommended to be unallocated until the FY 2016 Final Budget Review providing the School Board with flexibility for addressing one-time needs or FY 2018 beginning balance requirements.

Changes to other School Board funds are detailed in the attachment. Also, attached is an update on the status of grants for FY 2016.

Recommendation:

That the School Board approve revenue and expenditure adjustments as reflected in the FY 2016 Third Quarter Budget Review and as detailed in the agenda item.

Attachment:

FY 2016 Third Quarter Budget Review

[FY 2016 Third Quarter Budget Review.pdf \(215 KB\)](#)

Motion & Voting

Approve revenue and expenditure adjustments as reflected in the FY 2016 Third Quarter Budget Review and as detailed in the agenda item and introduced as new business on February 18, 2016.

Motion by Jane K Strauss, second by Tamara D Kaufax.

Final Resolution: Motion Carries

Yes: Tamara D Kaufax, Ryan McElveen, Jeanette Hough, Jane K Strauss, Karen Corbett Sanders, Sandra S Evans - Vice Chairman, Patricia Hynes - Chairman, Ilryong Moon, Tom Wilson, Elizabeth Schultz, Dalia Palchik

AMOUNT

I. REVENUE ADJUSTMENTS

A. Sales Tax

\$2,990,236

The FY 2016 projection for sales tax revenue is being increased by \$3.0 million as compared to the projection included in the FY 2016 Midyear Budget Review. The projected increase is based on higher actual trend.

B. Grant Adjustments *(Revenue adjustments are offset by corresponding expenditure adjustments in II.A.)*

1. National Board Certified Teachers (NBCT)

(127,500)

A lower actual number of teachers receiving an NBCT stipend from the state than budgeted will result in a decrease of \$0.1 million in revenue received for the state-funded portion of the stipend.

2. IDEA Section 611

(59,358)

The FY 2016 IDEA Section 611 award decreased by \$59,358 from the FY 2016 Revised Budget estimate.

TOTAL REVENUE ADJUSTMENTS

\$2,803,378

	<u>AMOUNT</u>	<u>POSITIONS</u>
II. EXPENDITURE ADJUSTMENTS		
X A. Grant Adjustments <i>(Expenditure adjustments are offset by corresponding revenue adjustments in I.B.)</i>		
1. National Board Certified Teachers (NBCT) A lower actual number of teachers receiving an NBCT stipend from the state than budgeted will result in a decrease of \$0.1 million in expenditures for the state-funded stipend paid to employees.	(\$127,500)	(0.0)
2. IDEA Section 611 The FY 2016 IDEA Section 611 award decreased by \$59,358 from the FY 2016 Revised Budget estimate.	(59,358)	(0.0)
X B. Staffing Reserve As of the Third Quarter Budget Review, a total of 51.74 positions remain in the staffing reserve, and all are being returned. This, combined with allocating more instructional assistant positions than budgeted, results in a total savings of \$7.0 million.	(6,963,158)	(51.7)
X C. Transportation Fuel Savings Based on actual vehicle fuel rates, savings of \$3.0 million can be recognized. FCPS has experienced lower than budgeted fuel rates, with fuel rates projected to remain below the budgeted rate through the end of the fiscal year.	(2,992,555)	(0.0)
X D. Snow Removal Due to the extreme weather conditions and significant snowfall, additional funding is required to pay contractors and custodian overtime for snow removal. If available, FCPS will apply for federal reimbursement from the Federal Emergency Management Agency (FEMA). Any reimbursement received will be recognized in a future quarterly budget review.	7,200,000	0.0
X E. School Start Up In FY 2017, FCPS will open a second elementary school on Fort Belvoir. In preparation of the opening, one-time funding of \$0.5 million for library materials, textbooks, instructional supplies and professional development will be required.	463,920	0.0
	_____	_____
TOTAL EXPENDITURE ADJUSTMENTS	<u>(\$2,478,651)</u>	<u>(51.7)</u>

√-Recurring
X-Nonrecurring

FY 2016 SCHOOL OPERATING FUND SUMMARY

	<u>AMOUNT</u>
TOTAL REVENUE INCREASE	\$2,803,378
TOTAL EXPENDITURE DECREASE	<u>(2,478,651)</u>
FY 2016 THIRD QUARTER FUNDS AVAILABLE	\$5,282,029

FY 2018 BEGINNING BALANCE SUMMARY

	<u>AMOUNT</u>
AMOUNT NEEDED TO MAINTAIN FY 2018 BEGINNING BALANCE LEVEL WITH FY 2017 ADVERTISED BUDGET	\$27,838,595

III. Other Funds

SCHOOL CONSTRUCTION FUND

Authorized but unissued bonds increased by \$65.5 million due to additional projects loaded from the 2013 and 2015 bond referenda. Projects included: capacity enhancements at Westbriar ES; renovation planning of Newington Forest ES, White Oaks ES, and Rocky Run MS; and renovation construction of North Springfield ES, Keene Mill ES, Bucknell ES, Cherry Run ES, Newington Forest ES, Stratford Landing ES, and West Springfield HS. The budget for additional contractual commitments increased by \$65.5 million to account for the renovation projects stated above.

FOOD AND NUTRITION SERVICES FUND

The FY 2016 third quarter revenue for the Food and Nutrition Fund totals \$74.8 million. Revenue reflects a decrease of \$3.3 million, as compared to the midyear projection, due to the loss of revenue from the closure of schools for inclement weather. Expenditures of \$78.2 million also decreased by \$3.3 million due to savings from food expenditures and employee salaries. As a result of these FY 2016 adjustments, the Food and Nutrition Services General Reserve, which is an allocated reserve, will remain unchanged at \$9.0 million.

ADULT AND COMMUNITY EDUCATION FUND

Revenue and expenditures for the Adult and Community Education (ACE) Fund each total \$10.1 million, reflecting a balanced budget. The FY 2016 Third Quarter Budget Review includes a \$0.1 million increase in revenue, as compared to the midyear projection, due to recognizing a net \$0.1 million increase in the federal ACE grant award for the Adult Education and Family Literacy Act (AEFLA) grant. A corresponding \$0.1 million increase in expenditures is also reflected as the result of the additional federal grant award.

GRANTS AND SELF-SUPPORTING PROGRAMS FUND

The FY 2016 third quarter adjustments include the net impact of new and revised grant awards which result in an increase of \$2.2 million.

Grants Subfund:

New and revised grant awards result in a net increase of \$2.2 million with no change in positions.

Federal	Amount *	Positions
Title I Part A	\$290,627	0.0
Title I Part D N&D SOP	29,927	0.0
Title III IMMIGRANT AND YOUTH	75,981	0.0
DEPARTMENT OF DEFENSE EDUCATION ACTIVITY FT BELVOIR SPECIAL ED	214,261	0.0
21ST CENTURY COMMUNITY LEARNING CENTERS	199,758	0.0
21ST CENTURY KEY & GLASGOW	161,996	0.0
Other Grants (under \$20,000)	2,447	0.0
State		
CAREER SWITCHER PROGRAM	23,000	0.0
FALLS CHURCH HS-STATE EBACKPACK	199,992	0.0
PROJECT GRADUATION REGIONAL ACADEMY YR3	41,661	0.0
LEE HS-STATE EBACKPACK	200,392	0.0
STATE TECHNOLOGY	305,801	0.0
STUART HS STATE EBACKPACK	232,392	0.0
WOLFTRAP EARLY ARTS	85,016	0.0
Other Grants (under \$20,000)	2,563	0.0
Other		
APPLE FCU TEACHER GRANT	25,000	0.0
EXPANDING VISIONS	25,000	0.0
GLOBAL KOREAN LANGUAGE PROGRAMS	36,000	0.0
ITALIAN EMBASSY GRANT	37,000	0.0
Other Grants (under \$20,000)	<u>28,680</u>	<u>0.0</u>
	\$2,217,493	0.0

* Does not add due to rounding

Summer School Subfund:

The FY 2016 Third Quarter Budget Review includes a \$500 increase in revenue, as compared to the midyear projection, due to recognizing a net \$500 increase for a grant award from Northrop Grumman for the Summer Technology Institute Scholarship Program at Thomas Jefferson High School for Science and Technology. A corresponding \$500 increase in expenditures is also reflected as the result of the additional grant award.

SCHOOL INSURANCE FUND

There are no changes to this fund.

SCHOOL HEALTH AND FLEXIBLE BENEFITS FUND

There are no changes to this fund.

**EDUCATIONAL EMPLOYEES' SUPPLEMENTARY RETIREMENT SYSTEM OF
FAIRFAX COUNTY (ERFC) FUND**

There are no changes to this fund.

SCHOOL OTHER POST EMPLOYMENT BENEFITS (OPEB) TRUST FUND

There are no changes to this fund.

SCHOOL OPERATING FUND STATEMENT

	FY 2016 Midyear Revised	FY 2016 Third Quarter	Variance
BEGINNING BALANCE, JULY 1:	\$ 146,668,730	\$ 146,668,730	\$ -
RECEIPTS:			
Sales Tax	\$ 182,316,374	\$ 185,306,610	\$ 2,990,236
State Aid	401,842,430	401,714,930	(127,500)
Federal Aid	50,592,446	50,533,088	(59,358)
City of Fairfax Tuition	44,005,676	44,005,676	-
Tuition, Fees, and Other	19,393,531	19,393,531	-
Total Receipts	\$ 698,150,457	\$ 700,953,835	\$ 2,803,378
TRANSFERS IN:			
Combined County General Fund	\$ 1,825,153,345	\$ 1,825,153,345	\$ -
County Transfer - Cable Communications	600,000	600,000	-
Total Transfers In	\$ 1,825,753,345	\$ 1,825,753,345	\$ -
Total Receipts & Transfers	\$ 2,523,903,802	\$ 2,526,707,180	\$ 2,803,378
Total Funds Available	\$ 2,670,572,532	\$ 2,673,375,910	\$ 2,803,378
EXPENDITURES:			
School Board Flexibility Reserve	\$ 2,591,712,826	\$ 2,589,234,175	\$ (2,478,651)
	8,000,000	8,000,000	-
Total Expenditures	\$ 2,599,712,826	\$ 2,597,234,175	\$ (2,478,651)
TRANSFERS OUT:			
School Construction Fund	\$ 12,666,296	\$ 12,666,296	\$ -
Grants & Self-Supporting Fund	17,785,974	17,785,974	-
Adult & Community Education Fund	235,000	235,000	-
Consolidated County & School Debt Fund	3,468,575	3,468,575	-
Total Transfers Out	\$ 34,155,845	\$ 34,155,845	\$ -
Total Disbursements	\$ 2,633,868,671	\$ 2,631,390,020	\$ (2,478,651)
ENDING BALANCE, JUNE 30	\$ 36,703,860	\$ 41,985,890	\$ 5,282,029
RESERVES:			
Textbook Replacement Fund	\$ 8,865,265	\$ 8,865,265	\$ -
FY 2017 Beginning Balance	27,838,595	27,838,595	-
Total Reserves and Commitments	\$ 36,703,860	\$ 36,703,860	\$ -
AVAILABLE ENDING BALANCE	\$ -	\$ 5,282,029	\$ 5,282,029

SCHOOL CONSTRUCTION FUND STATEMENT

	FY 2016 Midyear Revised	FY 2016 Third Quarter	Variance
BEGINNING BALANCE, July 1	\$ 36,866,476	\$ 36,866,476	\$ -
RESERVES:			
Reserve For Turf Replacement	1,058,045	1,058,045	-
Total Reserve	\$ 1,058,045	\$ 1,058,045	\$ -
RECEIPTS:			
General Obligation Bonds	\$ 155,000,000	\$ 155,000,000	\$ -
Federal Grant - DOD Ft. Belvoir	22,909,085	22,909,085	-
City of Fairfax	20,000	20,000	-
TJHSST Tuition - Capital Costs	300,000	300,000	-
Miscellaneous Revenue	286,000	286,000	-
Total Receipts	\$ 178,515,085	\$ 178,515,085	\$ -
AUTHORIZED BUT UNISSUED BONDS	\$ 238,671,905	\$ 304,138,445	\$ 65,466,540
Total Referendums	\$ 238,671,905	\$ 304,138,445	\$ 65,466,540
TRANSFERS IN:			
School Operating Fund			
Building Maintenance	\$ 10,000,000	\$ 10,000,000	\$ -
Classroom Equipment	397,756	397,756	-
Facility Modifications	600,000	600,000	-
Synthetic Turf Field Initiative	1,500,000	1,500,000	-
Joint BOS/SB Infrastructure Sinking Reserve	168,540	168,540	-
County General Construction and Contributions Fund			
Synthetic Turf Field Initiative	1,500,000	1,500,000	-
Joint BOS/SB Infrastructure Sinking Reserve	13,100,000	13,100,000	-
Total Transfers In	\$ 27,266,296	\$ 27,266,296	\$ -
Total Receipts and Transfers	\$ 444,453,286	\$ 509,919,826	\$ 65,466,540
Total Funds Available	\$ 482,377,807	\$ 547,844,347	\$ 65,466,540
EXPENDITURES AND COMMITMENTS:			
Expenditures	\$ 242,647,857	\$ 242,647,857	\$ -
Additional Contractual Commitments	238,671,905	304,138,445	65,466,540
Total Disbursements	\$ 481,319,762	\$ 546,786,302	\$ 65,466,540
ENDING BALANCE, JUNE 30	\$ 1,058,045	\$ 1,058,045	\$ -
Less:			
Reserve For Turf Replacement	\$ 1,058,045	\$ 1,058,045	\$ -
Available Ending Balance	\$ -	\$ -	\$ -

FOOD AND NUTRITION SERVICES FUND STATEMENT

	FY 2016 Midyear Revised	FY 2016 Third Quarter	Variance
BEGINNING BALANCE, JULY 1	\$ 12,462,035	\$ 12,462,035	\$ -
RECEIPTS:			
State Aid	\$ 1,149,874	\$ 1,149,874	\$ -
Federal Aid	35,987,618	34,549,926	(1,437,692)
Food Sales	40,978,124	39,083,935	(1,894,189)
Other Revenue	16,745	16,745	-
Total Receipts	\$ 78,132,361	\$ 74,800,480	\$ (3,331,881)
Total Funds Available	\$ 90,594,396	\$ 87,262,515	\$ (3,331,881)
EXPENDITURES:			
Food and Nutrition Services General Reserve	\$ 81,561,310	\$ 78,229,429	\$ (3,331,881)
	\$ 9,033,086	\$ 9,033,086	\$ -
Total Disbursements	\$ 90,594,396	\$ 87,262,515	\$ (3,331,881)
ENDING BALANCE, JUNE 30	\$ -	\$ -	\$ -

ADULT & COMMUNITY EDUCATION FUND STATEMENT

	FY 2016 Midyear Revised	FY 2016 Third Quarter	Variance
BEGINNING BALANCE, JULY 1	\$ 397,679	\$ 397,679	\$ -
RECEIPTS:			
State Aid	\$ 936,843	\$ 936,843	\$ -
Federal Aid	1,666,438	1,778,342	111,904
Tuition and Fees	6,367,913	6,367,913	-
Other	417,269	417,269	-
Total Receipts	\$ 9,388,462	\$ 9,500,366	\$ 111,904
TRANSFERS IN:			
School Operating Fund	\$ 235,000	\$ 235,000	\$ -
Total Transfers In	\$ 235,000	\$ 235,000	\$ -
Total Receipts and Transfers	\$ 9,623,462	\$ 9,735,366	\$ 111,904
Total Funds Available	\$ 10,021,142	\$ 10,133,046	\$ 111,904
EXPENDITURES:	\$ 10,021,142	\$ 10,133,046	\$ 111,904
ENDING BALANCE, JUNE 30	\$ -	\$ -	\$ -

GRANTS & SELF-SUPPORTING PROGRAMS FUND STATEMENT

	FY 2016 Midyear <u>Revised</u>	FY 2016 <u>Third Quarter</u>	<u>Variance</u>
BEGINNING BALANCE, July 1			
Grants	\$ 5,409,349	\$ 5,409,349	\$ -
Summer School	7,317,999	7,317,999	-
Total Beginning Balance	\$ 12,727,348	\$ 12,727,348	\$ -
RECEIPTS:			
Grants			
State Aid	\$ 8,826,807	\$ 9,917,624	\$ 1,090,817
Federal Aid	40,265,026	41,240,022	974,996
Industry, Foundation, Other	541,065	692,745	151,680
Unallocated Grants	6,000,000	6,000,000	-
Summer School			
State Aid	2,100,000	2,100,000	-
Tuition	2,639,441	2,639,441	-
Industry, Foundation, Other	25,000	25,500	500
Total Receipts	\$ 60,397,339	\$ 62,615,332	\$ 2,217,993
TRANSFERS IN:			
School Operating Fund (Grants)	\$ 9,029,576	\$ 9,029,576	\$ -
School Operating Fund (Summer School)	8,756,398	8,756,398	-
Cable Communications Fund (Grants)	3,282,217	3,282,217	-
Total Transfers In	\$ 21,068,191	\$ 21,068,191	\$ -
Total Funds Available	\$ 94,192,878	\$ 96,410,871	\$ 2,217,993
EXPENDITURES:			
Grants	\$ 67,354,040	\$ 69,571,533	\$ 2,217,493
Unallocated Grants	6,000,000	6,000,000	-
Summer School	18,287,870	18,288,370	500
Total Expenditures	\$ 91,641,910	\$ 93,859,903	\$ 2,217,993
RESERVES:			
Summer School Reserve	\$ 2,550,968	\$ 2,550,968	\$ -
Total Reserves	\$ 2,550,968	\$ 2,550,968	\$ -
Total Disbursements	\$ 94,192,878	\$ 96,410,871	\$ 2,217,993
ENDING BALANCE, JUNE 30	\$ -	\$ -	\$ -

SCHOOL INSURANCE FUND STATEMENT

	FY 2016 Midyear <u>Revised</u>	FY 2016 <u>Third Quarter</u>	<u>Variance</u>
Workers' Compensation Accrued Liability	\$ 32,852,007	\$ 32,852,007	\$ -
Other Insurance Accrued Liability	4,706,704	4,706,704	-
Allocated Reserves	13,737,557	13,737,557	-
BEGINNING BALANCE, JULY 1	\$ 51,296,268	\$ 51,296,268	\$ -
RECEIPTS:			
Workers' Compensation			
School Operating Fund	\$ 8,238,928	\$ 8,238,928	\$ -
School Food & Nutrition Serv. Fund	324,284	324,284	-
Other Insurance			
School Operating Fund	4,468,127	4,468,127	-
Insurance Proceeds/ Rebates	50,000	50,000	-
Total Receipts	\$ 13,081,339	\$ 13,081,339	\$ -
Total Funds Available	\$ 64,377,607	\$ 64,377,607	\$ -
EXPENDITURES:			
Workers' Compensation Administration	\$ 669,033	\$ 669,033	\$ -
Workers' Compensation Claims Paid	9,171,000	9,171,000	-
Workers' Compensation Claims Management	1,000,000	1,000,000	-
Other Insurance	6,512,699	6,512,699	-
Allocated Reserves	9,494,015	9,494,015	-
Total Expenditures	\$ 26,846,747	\$ 26,846,747	\$ -
ENDING BALANCE, JUNE 30	\$ 37,530,860	\$ 37,530,860	\$ -
Available Ending Balance	\$ 37,530,860	\$ 37,530,860	\$ -
Restricted Reserves			
Workers' Compensation Accrued Liability	\$ 32,823,211	\$ 32,823,211	\$ -
Other Insurance Accrued Liability	4,707,649	4,707,649	-
Allocated Reserves	-	-	-
Total Reserves	\$ 37,530,860	\$ 37,530,860	\$ -

SCHOOL HEALTH AND FLEXIBLE BENEFITS FUND STATEMENT

	FY 2016 Midyear <u>Revised</u>	FY 2016 <u>Third Quarter</u>	<u>Variance</u>
BEGINNING BALANCE, JULY 1	\$ 39,401,484	\$ 39,401,484	\$ -
RECEIPTS:			
Employer Contributions	\$ 222,599,256	\$ 222,599,256	\$ -
Employee Contributions	65,429,878	65,429,878	-
Retiree/Other Contributions	55,002,948	55,002,948	-
Interest Income	73,000	73,000	-
Rebates and Subsidies	12,840,000	12,840,000	-
Subtotal	\$ 355,945,082	\$ 355,945,082	\$ -
Flexible Accounts Withholdings	\$ 7,885,000	\$ 7,885,000	\$ -
Total Receipts	\$ 363,830,082	\$ 363,830,082	\$ -
Total Funds Available	\$ 403,231,566	\$ 403,231,566	\$ -
EXPENDITURES/PAYMENTS:			
Health Benefits Paid	\$ 290,058,977	\$ 290,058,977	\$ -
Premiums Paid	52,778,875	52,778,875	-
Claims Incurred but not Reported (IBNR)	22,092,000	22,092,000	-
IBNR Prior Year Credit	(22,708,000)	(22,708,000)	-
Health Administrative Expenses	14,547,826	14,547,826	-
Subtotal	\$ 356,769,678	\$ 356,769,678	\$ -
Flexible Accounts Reimbursement	\$ 7,750,000	\$ 7,750,000	\$ -
FSA Administrative Expenses	135,000	135,000	-
Subtotal	\$ 7,885,000	\$ 7,885,000	\$ -
Total Expenditures	\$ 364,654,678	\$ 364,654,678	\$ -
ENDING BALANCE, JUNE 30	\$ 38,576,888	\$ 38,576,888	\$ -
LESS:			
Premium Stabilization Reserve	\$ 38,576,888	\$ 38,576,888	\$ -
Available Ending Balance	\$ -	\$ -	\$ -

**EDUCATIONAL EMPLOYEES' SUPPLEMENTARY
RETIREMENT SYSTEM OF FAIRFAX COUNTY FUND STATEMENT**

	FY 2016 Midyear <u>Revised</u>	FY 2016 <u>Third Quarter</u>	<u>Variance</u>
BEGINNING BALANCE, JULY 1	\$ 2,179,692,115	\$ 2,179,692,115	\$ -
RECEIPTS:			
Contributions	\$ 115,541,552	\$ 115,541,552	\$ -
Investment Income	244,150,000	244,150,000	-
Total Receipts	\$ 359,691,552	\$ 359,691,552	\$ -
Total Funds Available	\$ 2,539,383,667	\$ 2,539,383,667	\$ -
EXPENDITURES	\$ 198,323,622	\$ 198,323,622	\$ -
ENDING BALANCE, JUNE 30	\$ 2,341,060,045	\$ 2,341,060,045	\$ -

SCHOOL OTHER POST EMPLOYMENT BENEFITS (OPEB) TRUST FUND STATEMENT

	FY 2016 Midyear <u>Revised</u>	FY 2016 <u>Third Quarter</u>	<u>Variance</u>
BEGINNING BALANCE, JULY 1	\$ 95,899,763	\$ 95,899,763	\$ -
REVENUE:			
Employer Contributions	\$ 21,689,000	\$ 21,689,000	\$ -
Net Investment Income	2,400,000	2,400,000	-
Total Revenue	\$ 24,089,000	\$ 24,089,000	\$ -
TOTAL FUNDS AVAILABLE	\$ 119,988,763	\$ 119,988,763	\$ -
EXPENDITURES:			
Benefits Paid	\$ 16,689,000	\$ 16,689,000	\$ -
Administrative Expenses	90,500	90,500	-
Total Expenditures	\$ 16,779,500	\$ 16,779,500	\$ -
ENDING BALANCE, JUNE 30	\$ 103,209,263	\$ 103,209,263	\$ -

**SUPPLEMENTAL APPROPRIATION RESOLUTION
FY 2016**

BE IT RESOLVED that the Fairfax County School Board requests the County Board of Supervisors to amend the FY 2016 Appropriation Resolution for the following School Board funds:

Appropriate to:

County Schools

<u>Fund</u>	<u>Fund Name</u>	<u>From</u>	<u>To</u>	<u>Change</u>
S10000	Public Schools Operating Operating Expenditures	\$2,599,969,258	\$2,597,234,175	(\$2,735,083)
S31000	School Construction Operating Expenditures	\$332,652,281	\$546,786,302	\$214,134,021
S40000	School Food & Nutrition Services Operating Expenditures	\$90,490,530	\$87,262,515	(\$3,228,015)
S43000	School Adult & Community Education Operating Expenditures	\$10,003,723	\$10,133,046	\$129,323
S50000	School Grants & Self-Supporting Operating Expenditures	\$92,827,076	\$96,410,871	\$3,583,795
S60000	Public Schools Insurance Fund Operating Expenditures	\$26,818,896	\$26,846,747	\$27,851
S62000	School Health and Flexible Benefits Trust Fund Operating Expenditures	\$384,858,257	\$403,231,566	\$18,373,310
S71000	School Educational Employees' Supplementary Retirement Trust Fund Operating Expenditures	\$207,879,962	\$198,323,622	(\$9,556,340)
S71100	School Other Post Employment Benefits Trust Fund Operating Expenditures	\$16,759,500	\$16,779,500	\$20,000

I certify the above is a true and correct copy of a resolution adopted by the School Board of Fairfax County, Virginia, as part of the FY 2016 Third Quarter Budget Review, at a regular meeting held on March 10, 2016, at Luther Jackson Middle School, Falls Church, Virginia.

Date

Ilene Muhlberg, Clerk
County School Board of
Fairfax County, Virginia

**FISCAL PLANNING RESOLUTION
FY 2016**

BE IT RESOLVED that the Fairfax County School Board requests the County Board of Supervisors to amend the FY 2016 Fiscal Planning Resolution for the following School Board funds:

<u>Fund</u>	<u>Fund Name</u>	<u>Fund</u>	<u>Transfer To</u>	<u>From</u>	<u>To</u>	<u>Change</u>
S10000	Public Schools Operating					
		S31000	School Construction	\$12,666,296	\$12,666,296	\$0
		S43000	School Adult & Community Education	\$235,000	\$235,000	\$0
		S50000	School Grants & Self Supporting	\$17,785,974	\$17,785,974	\$0
		C20000	Consolidated Debt Service	\$3,468,575	\$3,468,575	\$0

I certify the above is a true and correct copy of a resolution adopted by the School Board of Fairfax County, Virginia, as part of the FY 2016 Third Quarter Budget Review, at a regular meeting held on March 10, 2016, at Luther Jackson Middle School, Falls Church, Virginia.

Date

Ilene Muhlberg, Clerk
County School Board of
Fairfax County, Virginia

**Grants Development Section
Office of Budget Services
Quarterly Report – FY 2016
Date: January 31, 2016**

Update for FY 2016 Grants

The current status of competitive grant applications is as follows:

- Competitive grants submitted: \$3.6 million (38 grants)
- Competitive grants awarded: \$2.1 million (22 grants)
- Competitive grants denied: \$0.9 million (7 grants)
- Competitive grants pending: \$0.6 million (9 grants)

The current status of entitlement grant applications* is as follows:

- Entitlement grants submitted: \$30.5 million (12 grants)
- Entitlement grants awarded: \$27.6 million (11 grants)
- Entitlement grants pending: \$2.0 million (1 grant)

**The total amount of entitlement grants submitted does not equal the total of grants awarded and pending since the amount awarded may differ from the amount requested.*