

# 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 2021 Fairfax County Public Schools Superintendent's Proposed Budget which was released on January 9, 2020 and included a request for a 4.2 percent increase to the General Fund Transfer. Adjustments to the Superintendent's Proposed Budget, adopted by the Fairfax County School Board on February 6, 2020 are discussed in the Overview volume of the County's [FY 2021 Advertised Budget Plan](#).

All financial schedules included in the [FY 2021 Advertised Budget Plan](#) reflect an increase of \$85,516,378 or 4.0 percent in the General Fund transfer. The advertised County General Fund transfer for school operations in FY 2021 totals \$2,221,533,075.

More details on the FCPS budget can be found at <https://www.fcps.edu/index.php/about-fcpsbudget/budget-documents>.

# Fund S10000: Public School Operating

## FUND STATEMENT

Category	FY 2019 Actual	FY 2020 Adopted Budget Plan	FY 2020 Revised Budget Plan <sup>1</sup>	FY 2021 Superintendent's Proposed
<b>Beginning Balance:</b>				
Budgeted Beginning Balance	\$26,795,102	\$24,534,408	\$26,269,239	\$24,442,769
Department Carryover	6,393,257	0	6,482,672	0
Schools/Projects Carryover	32,829,150	0	26,352,039	0
Outstanding Encumbered Obligations	21,488,678	0	27,217,995	0
Prior Committed Priorities and Requirements	5,513,377	0	5,000,970	0
Strategic Plan Investments	1,680,000	0	2,255,244	0
<b>Total Beginning Balance</b>	<b>\$94,699,564</b>	<b>\$24,534,408</b>	<b>\$93,578,159</b>	<b>\$24,442,769</b>
<b>Reserves:</b>				
Future Year Beginning Balance	\$24,534,408	\$0	\$24,442,769	\$0
Centralized Instructional Resources Reserve	9,339,368	3,750,178	3,750,178	6,579,899
Staffing Reserve to Address Class Size	0	0	3,330,266	0
Fuel Contingency	2,000,000	0	2,000,000	0
Set Aside for Revised BA Lane Teacher Scale	0	1,007,493	0	0
School Board Flexibility Reserve	8,000,000	0	8,000,000	0
One-time Staffing Reserve Carryover	0	3,330,266	0	0
<b>Total Reserves</b>	<b>\$43,873,776</b>	<b>\$8,087,937</b>	<b>\$41,523,213</b>	<b>\$6,579,899</b>
<b>Revenue:</b>				
Sales Tax	\$208,157,323	\$214,746,886	\$214,746,887	\$222,296,606
State Aid	469,976,367	497,376,405	493,718,972	555,390,319
Federal Aid	50,188,693	45,035,541	46,435,392	45,466,957
City of Fairfax Tuition	47,158,189	47,812,309	47,812,309	50,518,557
Tuition, Fees, and Other	24,245,514	25,641,644	25,641,644	27,450,690
<b>Total Revenue<sup>2</sup></b>	<b>\$799,726,086</b>	<b>\$830,612,785</b>	<b>\$828,355,204</b>	<b>\$901,123,129</b>
<b>Transfers In:</b>				
County General Fund (10001)	\$2,051,659,207	\$2,136,016,697	\$2,136,016,697	\$2,225,717,478
County Cable Communications (40030)	875,000	875,000	875,000	875,000
<b>Total Transfers In</b>	<b>\$2,052,534,207</b>	<b>\$2,136,891,697</b>	<b>\$2,136,891,697</b>	<b>\$2,226,592,478</b>
<b>Total Available</b>	<b>\$2,990,833,633</b>	<b>\$3,000,126,827</b>	<b>\$3,100,348,273</b>	<b>\$3,158,738,275</b>
<b>Expenditures</b>				
Expenditures	\$2,821,584,344	\$2,956,868,854	\$3,025,216,320	\$3,124,671,181
School Board Flexibility Reserve	0	0	7,375,000	0
<b>Total Expenditures<sup>2</sup></b>	<b>\$2,821,584,344</b>	<b>\$2,956,868,854</b>	<b>\$3,032,591,320</b>	<b>\$3,124,671,181</b>
<b>Transfers Out:</b>				
Consolidated County & Schools Debt Fund (20000) <sup>3</sup>	\$3,471,100	\$3,470,500	\$3,471,100	\$3,473,375
School Construction Fund (S31000)	12,146,072	8,295,392	12,689,362	9,247,474
School Adult & Community Education Fund (S43000)	321,484	975,000	975,000	975,000
School Grants & Self-Supporting Fund (S50000)	18,209,261	19,598,823	19,598,823	20,371,245
<b>Total Transfers Out</b>	<b>\$34,147,917</b>	<b>\$32,339,715</b>	<b>\$36,734,285</b>	<b>\$34,067,094</b>
<b>Total Disbursements</b>	<b>\$2,855,732,261</b>	<b>\$2,989,208,569</b>	<b>\$3,069,325,605</b>	<b>\$3,158,738,275</b>
<b>Ending Balance</b>	<b>\$135,101,372</b>	<b>\$10,918,258</b>	<b>\$31,022,668</b>	<b>\$0</b>

# Fund S10000: Public School Operating

## FUND STATEMENT

Category	FY 2019 Actual	FY 2020 Adopted Budget Plan	FY 2020 Revised Budget Plan <sup>1</sup>	FY 2021 Superintendent's Proposed
<b>Reserves:</b>				
Future Year Beginning Balance	\$24,442,769	\$0	\$0	\$0
Fuel Contingency	2,000,000	0	0	0
Centralized Instructional Resources Reserve	3,750,178	6,580,499	6,579,899	0
School Board Flexibility Reserve	8,000,000	0	0	0
<b>Commitments and Carryover:</b>				
Budgeted Beginning Balance	\$26,269,239	\$0	\$24,442,769	\$0
Outstanding Encumbered Obligations	27,217,995	0	0	0
School/Projects Carryover	26,352,039	0	0	0
Department Critical Needs Carryover	6,482,672	0	0	0
Set Aside for Revised BA Lane Teacher Scale	0	1,007,493	0	0
One-time Staffing Reserve Carryover	0	3,330,266	0	0
<b>Administrative Adjustments:</b>				
CIS Salary Scale	\$700,000	\$0	\$0	\$0
Restraint and Seclusion Professional Development	300,000	0	0	0
Intranet Accessibility	450,000	0	0	0
Major Maintenance	3,550,970	0	0	0
Equity Plan for Discipline Policies and Practices	600,787	0	0	0
Middle School After School Program	208,908	0	0	0
Hygiene Products Program Pilot	200,000	0	0	0
Equity Plan for Online Discipline Tool	200,000	0	0	0
Staffing Contingency	3,330,266	0	0	0
Trades for Tomorrow	202,549	0	0	0
Title IX Softball Fields	413,000	0	0	0
Edison STEM Lab	430,000	0	0	0
<b>Available Ending Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<sup>1</sup> The *FY 2020 Revised Budget Plan* reflects adjustments adopted by the Fairfax County School Board on December 19, 2019 during the *FY 2020 Midyear Review*. These midyear adjustments will be officially reflected in County schedules and appropriations as part of the *FY 2020 Third Quarter Review*, which will be acted on by the Board of Supervisors on April 28, 2020.

<sup>2</sup> In order to account for FY 2019 revenues and expenditures in the appropriate fiscal year, audit adjustments of \$1,224,096 have been reflected as an increase to FY 2019 revenue and audit adjustments in the amount of \$496,758 have been reflected as an increase to FY 2019 expenditures. Details of the audit adjustments will be included in the FY 2020 Third Quarter package.

<sup>3</sup> The FY 2020 transfer out to Fund 20000, Consolidated County & Schools Debt Service, will be reconciled with the amount of \$3,470,500 that is shown as a transfer in on the Fund 20000 fund statement.