

# 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 2025 Fairfax County Public Schools Superintendent's Proposed Budget which was released on February 8, 2024 and included a request for a 10.5 percent increase to the General Fund Transfer. Adjustments to the Superintendent's Proposed Budget, adopted by the Fairfax County School Board on February 22, 2024, were discussed in the Overview volume of the County's [FY 2025 Advertised Budget Plan](#).

All financial schedules included in the [FY 2025 Adopted Budget Plan](#) reflect an increase of \$165,000,000 or 6.8 percent in the General Fund transfer. The adopted County General Fund transfer for school operations in FY 2025 totals \$2,584,409,875.

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

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## FUND STATEMENT

Category	FY 2023 Actual	FY 2024 Adopted Budget Plan	FY 2024 Revised Budget Plan <sup>1</sup>	FY 2025 Superintendent's Proposed	FY 2025 Adopted Budget Plan <sup>2</sup>
<b>Beginning Balance:</b>					
Budgeted Beginning Balance	\$26,536,181	\$21,874,771	\$33,078,451	\$28,106,217	\$28,106,217
Department Carryover	24,089,039	0	29,425,030	0	0
Schools/Projects Carryover	86,387,519	0	83,098,513	0	0
Outstanding Encumbered Obligations	57,155,128	0	53,337,692	0	0
Recommended Expenditure Adjustments	69,063,901	0	102,484,999	0	0
<b>Total Beginning Balance</b>	<b>\$263,231,768</b>	<b>\$21,874,771</b>	<b>\$301,424,685</b>	<b>\$28,106,217</b>	<b>\$28,106,217</b>
<b>Reserves:</b>					
Future Year Beginning Balance	\$21,874,771	\$0	\$25,000,000	\$0	\$0
Fuel Contingency	2,000,000	0	2,000,000	0	0
School Board Flexibility Reserve	8,000,000	0	8,000,000	0	0
<b>Total Reserves</b>	<b>\$31,874,771</b>	<b>\$0</b>	<b>\$35,000,000</b>	<b>\$0</b>	<b>\$0</b>
<b>Revenue:</b>					
Sales Tax	\$266,411,271	\$257,401,723	\$257,401,723	\$254,166,877	\$254,166,877
State Aid	620,480,176	696,427,519	697,564,872	723,291,425	723,291,425
Federal Aid	169,727,802	48,789,598	115,759,486	51,091,748	51,091,748
City of Fairfax Tuition	52,911,698	52,273,593	52,273,593	55,564,732	55,564,732
Tuition, Fees, and Other	25,416,464	27,113,116	30,304,700	27,113,116	27,113,116
<b>Total Revenue<sup>3</sup></b>	<b>\$1,134,947,411</b>	<b>\$1,082,005,549</b>	<b>\$1,153,304,374</b>	<b>\$1,111,227,898</b>	<b>\$1,111,227,898</b>
<b>Transfers In:</b>					
County General Fund (10001) <sup>4</sup>	\$2,275,310,924	\$2,419,409,875	\$2,419,409,875	\$2,673,438,058	\$2,584,409,875
County Cable Communications (40030)	875,000	875,000	875,000	875,000	875,000
<b>Total Transfers In</b>	<b>\$2,276,185,924</b>	<b>\$2,420,284,875</b>	<b>\$2,420,284,875</b>	<b>\$2,674,313,058</b>	<b>\$2,585,284,875</b>
<b>Total Available</b>	<b>\$3,706,239,874</b>	<b>\$3,524,165,195</b>	<b>\$3,910,013,934</b>	<b>\$3,813,647,173</b>	<b>\$3,724,618,990</b>
<b>Expenditures</b>					
Expenditures	\$3,316,487,028	\$3,486,166,734	\$3,822,361,820	\$3,773,584,393	\$3,684,556,210
School Board Flexibility Reserve	0	0	8,000,000	0	0
<b>Total Expenditures<sup>3</sup></b>	<b>\$3,316,487,028</b>	<b>\$3,486,166,734</b>	<b>\$3,830,361,820</b>	<b>\$3,773,584,393</b>	<b>\$3,684,556,210</b>
<b>Transfers Out:</b>					
Consolidated County & Schools Debt Service Fund (20000)	\$3,196,764	\$3,201,871	\$3,201,871	\$3,266,190	\$3,266,190
School Construction Fund (S31000)	26,085,422	10,547,127	19,598,097	12,547,127	12,547,127
Food and Nutrition Services Fund (S40000)	1,800,000	0	0	0	0
School Adult & Community Education Fund (S43000)	1,392,762	1,396,250	1,754,081	1,396,250	1,396,250
School Grants & Self-Supporting Fund (S50000)	20,853,213	22,853,213	26,991,848	22,853,213	22,853,213
<b>Total Transfers Out</b>	<b>\$53,328,161</b>	<b>\$37,998,461</b>	<b>\$51,545,897</b>	<b>\$40,062,780</b>	<b>\$40,062,780</b>
<b>Total Disbursements</b>	<b>\$3,369,815,189</b>	<b>\$3,524,165,195</b>	<b>\$3,881,907,717</b>	<b>\$3,813,647,173</b>	<b>\$3,724,618,990</b>

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## FUND STATEMENT

Category	FY 2023 Actual	FY 2024 Adopted Budget Plan	FY 2024 Revised Budget Plan <sup>1</sup>	FY 2025 Superintendent's Proposed	FY 2025 Adopted Budget Plan <sup>2</sup>
<b>Ending Balance</b>	<b>\$336,424,685</b>	<b>\$0</b>	<b>\$28,106,217</b>	<b>\$0</b>	<b>\$0</b>
<b>Reserves:</b>					
Future Year Beginning Balance	\$25,000,000	\$0	\$28,106,217	\$0	\$0
Fuel Contingency	2,000,000	0	0	0	0
School Board Flexibility Reserve	8,000,000	0	0	0	0
<b>Commitments and Carryover:</b>					
Budgeted Beginning Balance	\$33,078,451	\$0	\$0	\$0	\$0
Outstanding Encumbered Obligations	53,337,692	0	0	0	0
School/Projects Carryover	83,098,513	0	0	0	0
Department Critical Needs Carryover	29,425,030	0	0	0	0
<b>Administrative Adjustments:</b>					
Achievement Gap Closing Strategies	\$12,396,003	\$0	\$0	\$0	\$0
Administrative Scale Enhancements	1,815,994	0	0	0	0
Athletic Trainers	580,950	0	0	0	0
Compensatory Services	30,000,000	0	0	0	0
Fine and Performing Arts Stipends	945,602	0	0	0	0
Fuel	2,070,076	0	0	0	0
Human Capital Management System Replacement	6,623,787	0	0	0	0
Mental Health Teletherapy Support MS/HS	340,000	0	0	0	0
Security Pilot	3,000,000	0	0	0	0
Enhanced Summer School	6,677,271	0	0	0	0
Grants Transfer - PreK Expansion One-time Funding	800,000	0	0	0	0
Utilities Inflation	2,853,515	0	0	0	0
Recruitment Incentive for Substitutes	3,500,000	0	0	0	0
Transfer to ACE Fund	357,831	0	0	0	0
Major Maintenance	7,050,970	0	0	0	0
Staffing Reserve	21,473,000	0	0	0	0
Turf Fields	2,000,000	0	0	0	0
<b>Available Ending Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<sup>1</sup> The FY 2024 Revised Budget Plan reflects adjustments adopted by the Fairfax County School Board on March 21, 2024 during the FY 2024 Third Quarter Review.

<sup>2</sup> Fairfax County School Board action on the FY 2025 budget was taken on May 23, 2024 and will be included for approval by the Board of Supervisors as part of the FY 2024 Carryover Review.

<sup>3</sup> In order to account for revenues and expenditures in the proper fiscal year, an audit adjustment of \$3,971,115 has been reflected as an increase to FY 2023 revenue, and \$1,001,119 has been reflected as a decrease to FY 2023 expenditures. Details of the audit adjustments were included in the FY 2024 Third Quarter Package.

<sup>4</sup> The FY 2025 transfer from Fund 10001, County General Fund, has been adjusted to reflect the final amount from the County of \$2,584,409,875.