

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 2018 Fairfax County Public Schools Superintendent's Proposed Budget reflected a General Fund transfer increase of \$108.2 million or 5.7 percent over the FY 2017 Adopted Budget Plan. This amount has been reflected on the following fund statement. Adjustments to the Superintendent's Proposed Budget, adopted by the Fairfax County School Board on February 9, 2017 were discussed in the Overview volume of the County's FY 2018 Advertised Budget Plan.

All financial schedules included in the FY 2018 Adopted Budget Plan reflect an increase of \$53,400,698 or 2.8 percent, in the General Fund transfer as adopted by the Board of Supervisors on May 2, 2017. The adopted County General Fund transfer for school operations in FY 2018 totals \$1,966,919,600.

More details on the FCPS budget can be found at <https://www.fcps.edu/about-fcps/budget/FY2018>.

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FUND STATEMENT

Fund S10000, Public School Operating Fund

	FY 2016 Actual	FY 2017 Adopted Budget Plan	FY 2017 Revised Budget Plan ¹	FY 2018 Superintendent's Proposed	FY 2018 Adopted Budget Plan ²
Beginning Balance:					
Budgeted Beginning Balance	\$30,347,826	\$27,838,595	\$33,120,624	\$26,983,307	\$33,510,377
Department Carryover	4,078,400	0	5,900,431	0	0
Schools/Projects Carryover	16,204,465	0	25,537,011	0	0
Outstanding Encumbered Obligations	36,575,423	0	28,007,401	0	0
Prior Committed Priorities and Requirements	6,153,754	0	4,071,352	0	0
Strategic Plan Investments	3,201,469	0	3,367,259	0	0
Total Beginning Balance	\$96,561,337	\$27,838,595	\$100,004,078	\$26,983,307	\$33,510,377
Reserves:					
Future Year Beginning Balance	\$27,838,595	\$5,282,030	\$22,176,402	\$0	\$0
Textbook Replacement	6,059,244	8,865,265	8,865,265	11,671,465	11,671,465
Staffing Reserve to Address Class Size	763,930	0	1,000,000	0	0
Fuel Contingency	0	0	2,000,000	0	0
Transportation Public Safety Radios	7,445,623	0	0	0	0
School Board Flexibility Reserve	8,000,000	0	8,000,000	0	0
Total Reserves	\$50,107,392	\$14,147,295	\$42,041,667	\$11,671,465	\$11,671,465
Revenue:					
Sales Tax	\$187,946,264	\$187,816,375	\$192,391,105	\$198,962,838	\$198,962,838
State Aid	402,126,484	405,810,153	413,472,456	432,462,456	432,462,456
Federal Aid	41,154,625	42,219,310	51,852,234	42,355,500	42,355,500
City of Fairfax Tuition	44,005,676	43,755,699	45,125,891	45,955,699	45,955,699
Tuition, Fees, and Other	21,441,228	20,001,399	20,166,514	20,966,514	20,966,514
Total Revenue	\$696,674,277	\$699,602,936	\$723,008,200	\$740,703,007	\$740,703,007
Transfers In:					
County General Fund (10001)	\$1,825,153,345	\$1,913,518,902	\$1,913,518,902	\$2,021,703,576	\$1,966,919,600
County Cable Communications (40030)	600,000	600,000	600,000	600,000	600,000
Total Transfers In	\$1,825,753,345	\$1,914,118,902	\$1,914,118,902	\$2,022,303,576	\$1,967,519,600
Total Available	\$2,669,096,351	\$2,655,707,728	\$2,779,172,847	\$2,801,661,355	\$2,753,404,449
Expenditures					
School Board Flexibility Reserve	0	0	8,000,000	0	0
Total Expenditures	\$2,492,894,761	\$2,609,766,024	\$2,701,146,053	\$2,759,921,034	\$2,705,137,058

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FUND STATEMENT

Fund S10000, Public School Operating Fund

	FY 2016 Actual	FY 2017 Adopted Budget Plan	FY 2017 Revised Budget Plan ¹	FY 2018 Superintendent's Proposed	FY 2018 Adopted Budget Plan ²
Transfers Out:					
Consolidated County & Schools Debt Fund (20000)	\$3,468,575	\$3,466,725	\$3,466,725	\$3,471,100	\$3,471,100
School Construction Fund (S31000)	12,666,296	7,049,030	10,905,774	9,983,347	9,983,347
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	18,237,453	18,237,453	18,711,506	18,711,506
Total Transfers Out	\$34,155,845	\$28,988,208	\$32,844,952	\$32,400,953	\$32,400,953
Total Disbursements	\$2,527,050,606	\$2,638,754,232	\$2,733,991,005	\$2,792,321,987	\$2,737,538,011
Ending Balance	\$142,045,745	\$16,953,496	\$45,181,842	\$9,339,368	\$15,866,438
Reserves:					
Future Year Beginning Balance	\$22,176,402	\$5,282,030	\$0	\$0	\$0
Textbook Replacement Reserve	8,865,265	11,671,466	11,671,465	9,339,368	9,339,368
School Board Flexibility Reserve	8,000,000	0	0	0	0
Commitments and Carryover:					
Budgeted Beginning Balance	33,120,624	0	33,510,377	0	0
Outstanding Encumbered Obligations	28,007,401	0	0	0	0
School/Projects Carryover	25,537,011	0	0	0	0
Department Critical Needs Carryover	5,900,431	0	0	0	0
Administrative Adjustments:					
Fuel Contingency	2,000,000	0	0	0	0
Staffing Contingency to Address Class Size	1,000,000	0	0	0	0
Joint BOS/SB Infrastructure Sinking Reserve Fund	305,774	0	0	0	0
Major Maintenance	3,550,970	0	0	0	0
World Languages	214,608	0	0	0	0
Substitute Pay for FCPS Retired Teachers	309,514	0	0	0	0
World Languages Textbooks	3,057,745	0	0	0	0
Available Ending Balance	\$0	\$0	\$0	\$0	\$6,527,070

¹The FY 2017 Revised Budget Plan reflects adjustments adopted by the Fairfax County School Board on March 23, 2017 during its FY 2017 Third Quarter Review.

²Pending School Board approval, FY 2018 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 transfer request in the Superintendent's Proposed Budget. Final adjustments will be reflected at the FY 2017 Carryover Review. The County's financial schedules reflect total expenditures as appropriated by the Board of Supervisors when adopting the budget.