

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 2019 Fairfax County Public Schools Superintendent's Proposed Budget reflected a General Fund transfer increase of \$96.9 million or 4.9 percent over the FY 2018 Adopted Budget Plan. The 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 8, 2018 were discussed in the Overview volume of the County's FY 2019 Advertised Budget Plan.

All financial schedules included in the FY 2019 Adopted Budget Plan reflect an increase of \$84,739,607 or 4.3 percent, in the General Fund transfer as adopted by the Board of Supervisors on May 1, 2018. The adopted County General Fund transfer for school operations in FY 2019 totals \$2,051,659,207.

More details on the FCPS budget can be found at <https://www.fcps.edu/about-fcps/budget/FY2019>.

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FUND STATEMENT

Fund S10000, Public School Operating

	FY 2017 Actual	FY 2018 Adopted Budget Plan	FY 2018 Revised Budget Plan ¹	FY 2019 Superintendent's Proposed	FY 2019 Adopted Budget Plan ²
Beginning Balance:					
Budgeted Beginning Balance	\$33,120,624	\$33,510,377	\$37,310,739	\$24,156,060	\$24,156,060
Department Carryover	5,900,431	0	4,948,000	0	0
Schools/Projects Carryover	25,537,011	0	24,763,691	0	0
Outstanding Encumbered Obligations	28,007,401	0	24,230,972	0	0
Prior Committed Priorities and Requirements	7,071,352	0	7,580,067	0	0
Strategic Plan Investments	3,367,259	0	511,338	0	0
Total Beginning Balance	\$103,004,078	\$33,510,377	\$99,344,807	\$24,156,060	\$24,156,060
Reserves:					
Future Year Beginning Balance	\$22,176,402	\$0	\$24,156,060	\$0	\$0
Centralized Instructional Resources Reserve	8,865,265	11,671,465	11,671,466	9,339,368	9,339,368
Staffing Reserve to Address Class Size	0	0	1,659,787	0	0
Fuel Contingency	0	0	2,000,000	0	0
School Board Flexibility Reserve	8,000,000	0	8,000,000	0	0
Total Reserves	\$39,041,667	\$11,671,465	\$47,487,313	\$9,339,368	\$9,339,368
Revenue:					
Sales Tax	\$192,078,106	\$198,962,838	\$196,644,362	\$200,577,250	\$200,577,250
State Aid	417,862,105	432,462,456	438,675,787	461,472,419	461,472,419
Federal Aid	44,896,329	42,355,500	51,647,671	43,820,479	43,820,479
City of Fairfax Tuition	44,745,048	45,955,699	46,159,417	46,874,813	46,874,813
Tuition, Fees, and Other	26,341,918	20,966,514	24,070,738	23,111,765	23,111,765
Total Revenue²	\$725,923,506	\$740,703,007	\$757,197,975	\$775,856,726	\$775,856,726
Transfers In:					
County General Fund (10001)	\$1,913,518,902	\$1,966,919,600	\$1,966,919,600	\$2,063,801,800	\$2,051,659,207
County Cable Communications (40030)	600,000	600,000	875,000	875,000	875,000
Total Transfers In	\$1,914,118,902	\$1,967,519,600	\$1,967,794,600	\$2,064,676,800	\$2,052,534,207
Total Available	\$2,782,088,153	\$2,753,404,449	\$2,871,824,695	\$2,874,028,954	\$2,861,886,361
Expenditures					
School Board Flexibility Reserve	0	0	8,000,000	0	0
Total Expenditures²	\$2,602,411,081	\$2,705,137,058	\$2,802,767,751	\$2,839,768,313	\$2,827,625,720

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FUND STATEMENT

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	FY 2017 Actual	FY 2018 Adopted Budget Plan	FY 2018 Revised Budget Plan ¹	FY 2019 Superintendent's Proposed	FY 2019 Adopted Budget Plan ²
Transfers Out:					
Consolidated County & Schools Debt Fund (20000)	\$3,466,725	\$3,471,100	\$3,471,100	\$3,471,100	\$3,471,100
School Construction Fund (S31000)	10,905,774	9,983,347	13,534,317	8,595,102	8,595,102
School Adult & Community Education Fund (S43000)	235,000	235,000	844,593	235,000	235,000
School Grants & Self-Supporting Fund (S50000)	18,237,453	18,711,506	17,711,506	18,209,261	18,209,261
Total Transfers Out	\$32,844,952	\$32,400,953	\$35,561,516	\$30,510,463	\$30,510,463
Total Disbursements	\$2,635,256,033	\$2,737,538,011	\$2,838,329,267	\$2,870,278,776	\$2,858,136,183
Ending Balance	\$146,832,120	\$15,866,438	\$33,495,428	\$3,750,178	\$3,750,178
Reserves:					
Future Year Beginning Balance	\$24,156,060	\$0	\$0	\$0	\$0
Centralized Instructional Resources Reserve	11,671,466	9,339,368	9,339,368	3,750,178	3,750,178
School Board Flexibility Reserve	8,000,000	0	0	0	0
Commitments and Carryover:					
Budgeted Beginning Balance	37,310,739	0	24,156,060	0	0
Outstanding Encumbered Obligations	24,230,972	0	0	0	0
School/Projects Carryover	24,763,691	0	0	0	0
Department Critical Needs Carryover	4,948,000	0	0	0	0
Administrative Adjustments:					
Employee Bonus and One Year Step	3,204,896	0	0	0	0
Fuel Contingency	2,000,000	0	0	0	0
Staffing Contingency to Address Class Size	1,659,787	0	0	0	0
Transfer to ACE Fund	609,593	0	0	0	0
Major Maintenance	3,550,970	0	0	0	0
World Languages	214,608	0	0	0	0
Recruitment and Retention Initiative	511,338	0	0	0	0
Available Ending Balance	\$0	\$6,527,070	\$0	\$0	\$0

¹ The FY 2018 Revised Budget Plan reflects adjustments adopted by the Fairfax County School Board on March 22, 2018 during the FY 2018 Third Quarter Review.

² Pending School Board approval, FY 2019 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 2018 Carryover Review. The County's financial schedules reflect total expenditures as appropriated by the Board of Supervisors when adopting the budget.