

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 2019 Fairfax County Public Schools Superintendent's Proposed Budget which was released on January 11, 2018 and included a request for a 4.9 percent increase to the General Fund Transfer. Adjustments to the Superintendent's Proposed Budget, adopted by the Fairfax County School Board on February 8, 2018 are discussed in the Overview volume of the County's FY 2019 Advertised Budget Plan.

All financial schedules included in the FY 2019 Advertised Budget Plan reflect a 4.5 percent increase in the General Fund Transfer. The advertised County General Fund transfer for school operations in FY 2019 totals \$2,055,269,600.

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

Fund S10000

Public School Operating

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
Beginning Balance:				
Budgeted Beginning Balance	\$33,120,624	\$33,510,377	\$37,310,739	\$24,156,060
Department Carryover	5,900,431	0	4,948,000	0
Schools/Projects Carryover	25,537,011	0	24,763,691	0
Outstanding Encumbered Obligations	28,007,401	0	24,230,972	0
Prior Committed Priorities and Requirements	7,071,352	0	7,580,067	0
Strategic Plan Investments	3,367,259	0	511,338	0
Total Beginning Balance	\$103,004,078	\$33,510,377	\$99,344,807	\$24,156,060
Reserves:				
Future Year Beginning Balance	\$22,176,402	\$0	\$24,156,060	\$0
Centralized Instructional Resources Reserve	8,865,265	11,671,465	11,671,466	9,339,368
Staffing Reserve to Address Class Size	0	0	1,659,787	0
Fuel Contingency	0	0	2,000,000	0
School Board Flexibility Reserve	8,000,000	0	8,000,000	0
Total Reserves	\$39,041,667	\$11,671,465	\$47,487,313	\$9,339,368
Revenue:				
Sales Tax	\$192,078,106	\$198,962,838	\$196,644,362	\$200,577,250
State Aid	417,862,105	432,462,456	438,915,787	461,472,419
Federal Aid	44,896,329	42,355,500	51,639,671	43,820,479
City of Fairfax Tuition	44,745,048	45,955,699	46,159,417	46,874,813
Tuition, Fees, and Other	26,341,918	20,966,514	24,070,738	23,111,765
Total Revenue²	\$725,923,506	\$740,703,007	\$757,429,975	\$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
County Cable Communications (40030)	600,000	600,000	875,000	875,000
Total Transfers In	\$1,914,118,902	\$1,967,519,600	\$1,967,794,600	\$2,064,676,800
Total Available	\$2,782,088,153	\$2,753,404,449	\$2,872,056,695	\$2,874,028,954
Expenditures				
School Board Flexibility Reserve	0	0	8,000,000	0
Total Expenditures²	\$2,602,411,081	\$2,705,137,058	\$2,802,999,751	\$2,839,768,313

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

¹ The FY 2018 Revised Budget Plan reflects adjustments adopted by the Fairfax County School Board on December 14, 2017 during the FY 2018 Midyear Review. The Fairfax County School Board adjustments will be officially reflected in the County's FY 2018 Third Quarter Review, which will be acted on by the Board of Supervisors on April 24, 2018.

² In order to account for FY 2017 revenues and expenditures in the proper fiscal year, audit adjustments in the amount of \$4,173,532 have been reflected as an increase to FY 2017 revenues and audit adjustments in the amount of \$373,170 have been reflected as an increase to FY 2017 expenditures. Details of the audit adjustment will be included in the FY 2018 Third Quarter package.