

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 were discussed in the Overview volume of the County's FY 2021 Advertised Budget Plan. In response to the COVID-19 pandemic, the Superintendent recommended a revised budget to the Fairfax County School Board on April 16, 2020.

All financial schedules included in the FY 2021 Adopted Budget Plan reflect an increase of \$7,305,514 or 0.3 percent in the General Fund transfer. The adopted County General Fund transfer for school operations in FY 2021 totals \$2,143,322,211. The FY 2021 Advertised Budget Plan, which was developed before the COVID-19 pandemic, reflected an increase of \$85,516,378 or 4.0 percent in the General Fund transfer. In response to the COVID-19 pandemic, the County Executive recommended a revised budget on April 7, 2020, which the Board of Supervisors adopted on May 12, 2020.

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

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FUND STATEMENT

Category	FY 2019 Actual	FY 2020 Adopted Budget Plan	FY 2020 Revised Budget Plan ¹	FY 2021 Superintendent's Proposed	FY 2021 Adopted Budget Plan ²
Beginning Balance:					
Budgeted Beginning Balance	\$26,795,102	\$24,534,408	\$26,269,239	\$24,442,769	\$24,442,769
Department Carryover	6,393,257	0	6,482,672	0	0
Schools/Projects Carryover	32,829,150	0	26,352,039	0	0
Outstanding Encumbered Obligations	21,488,678	0	27,217,995	0	0
Prior Committed Priorities and Requirements	5,513,377	0	5,000,970	0	0
Strategic Plan Investments	1,680,000	0	2,255,244	0	0
Total Beginning Balance	\$94,699,564	\$24,534,408	\$93,578,159	\$24,442,769	\$24,442,769
Reserves:					
Future Year Beginning Balance	\$24,534,408	\$0	\$24,442,769	\$0	\$0
Centralized Instructional Resources Reserve	9,339,368	3,750,178	3,750,178	6,579,899	6,579,899
Staffing Reserve to Address Class Size	0	0	3,330,266	0	0
Fuel Contingency	2,000,000	0	2,000,000	0	0
Set Aside for Revised BA Lane Teacher Scale	0	1,007,493	0	0	0
School Board Flexibility Reserve	8,000,000	0	8,000,000	0	0
One-time Staffing Reserve Carryover	0	3,330,266	0	0	0
Total Reserves	\$43,873,776	\$8,087,937	\$41,523,213	\$6,579,899	\$6,579,899
Revenue:					
Sales Tax	\$208,157,323	\$214,746,886	\$214,746,887	\$222,296,606	\$222,296,606
State Aid	469,976,367	497,376,405	493,718,972	555,390,319	555,390,319
Federal Aid	50,188,693	45,035,541	46,435,392	45,466,957	45,466,957
City of Fairfax Tuition	47,158,189	47,812,309	47,812,309	50,518,557	50,518,557
Tuition, Fees, and Other	24,245,514	25,641,644	25,641,644	27,450,690	27,450,690
Total Revenue	\$799,726,086	\$830,612,785	\$828,355,204	\$901,123,129	\$901,123,129
Transfers In:					
County General Fund (10001)	\$2,051,659,207	\$2,136,016,697	\$2,136,016,697	\$2,225,717,478	\$2,143,322,211
County Cable Communications (40030)	875,000	875,000	875,000	875,000	875,000
Total Transfers In	\$2,052,534,207	\$2,136,891,697	\$2,136,891,697	\$2,226,592,478	\$2,144,197,211
Total Available	\$2,990,833,633	\$3,000,126,827	\$3,100,348,273	\$3,158,738,275	\$3,076,343,008
Expenditures					
Expenditures	\$2,821,584,344	\$2,956,868,854	\$3,025,216,320	\$3,124,671,181	\$3,042,275,914
School Board Flexibility Reserve	0	0	7,375,000	0	0
Total Expenditures	\$2,821,584,344	\$2,956,868,854	\$3,032,591,320	\$3,124,671,181	\$3,042,275,914

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Category	FY 2019 Actual	FY 2020 Adopted Budget Plan	FY 2020 Revised Budget Plan ¹	FY 2021 Superintendent's Proposed	FY 2021 Adopted Budget Plan ²
Transfers Out:					
Consolidated County & Schools Debt Fund (20000) ³	\$3,471,100	\$3,470,500	\$3,471,100	\$3,473,375	\$3,473,375
School Construction Fund (S31000)	12,146,072	8,295,392	12,689,362	9,247,474	9,247,474
School Adult & Community Education Fund (S43000)	321,484	975,000	975,000	975,000	975,000
School Grants & Self-Supporting Fund (S50000)	18,209,261	19,598,823	19,598,823	20,371,245	20,371,245
Total Transfers Out	\$34,147,917	\$32,339,715	\$36,734,285	\$34,067,094	\$34,067,094
Total Disbursements	\$2,855,732,261	\$2,989,208,569	\$3,069,325,605	\$3,158,738,275	\$3,076,343,008
Ending Balance	\$135,101,372	\$10,918,258	\$31,022,668	\$0	\$0
Reserves:					
Future Year Beginning Balance	\$24,442,769	\$0	\$0	\$0	\$0
Fuel Contingency	2,000,000	0	0	0	0
Centralized Instructional Resources Reserve	3,750,178	6,580,499	6,579,899	0	0
School Board Flexibility Reserve	8,000,000	0	0	0	0
Commitments and Carryover:					
Budgeted Beginning Balance	\$26,269,239	\$0	\$24,442,769	\$0	\$0
Outstanding Encumbered Obligations	27,217,995	0	0	0	0
School/Projects Carryover	26,352,039	0	0	0	0
Department Critical Needs Carryover	6,482,672	0	0	0	0
Set Aside for Revised BA Lane Teacher Scale	0	1,007,493	0	0	0
One-time Staffing Reserve Carryover	0	3,330,266	0	0	0
Administrative Adjustments:					
CIS Salary Scale	\$700,000	\$0	\$0	\$0	\$0
Restraint and Seclusion Professional Development	300,000	0	0	0	0
Intranet Accessibility	450,000	0	0	0	0
Major Maintenance	3,550,970	0	0	0	0
Equity Plan for Discipline Policies and Practices	600,787	0	0	0	0
Middle School After School Program	208,908	0	0	0	0
Hygiene Products Program Pilot	200,000	0	0	0	0
Equity Plan for Online Discipline Tool	200,000	0	0	0	0
Staffing Contingency	3,330,266	0	0	0	0
Trades for Tomorrow	202,549	0	0	0	0
Title IX Softball Fields	413,000	0	0	0	0
Edison STEM Lab	430,000	0	0	0	0
Available Ending Balance	\$0	\$0	\$0	\$0	\$0

¹ The FY 2020 Revised Budget Plan reflects adjustments adopted by the Fairfax County School Board on April 23, 2020 during the FY 2020 Third Quarter Review.

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² Fairfax County School Board action on the FY 2021 budget was taken on May 21, 2020 and will be included for approval by the Board of Supervisors as part of the *FY 2020 Carryover Review*.

³ The amount of \$3,471,100 reflected on the fund statement was included in the Schools' *FY 2020 Revised Budget Plan*. All financial schedules included in the FY 2021 Adopted Budget Plan reflect the actual amount of the transfer of \$3,470,500 to Fund 20000, Consolidated County & Schools Debt Service.