

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 2022 Fairfax County Public Schools Superintendent's Proposed Budget which was released on January 7, 2021 and included a request for a 2.0 percent increase to the General Fund Transfer. Adjustments to the Superintendent's Proposed Budget, adopted by the Fairfax County School Board on February 18, 2021 were discussed in the Overview volume of the County's FY 2022 Advertised Budget Plan.

All financial schedules included in the FY 2022 Adopted Budget Plan reflect an increase of \$29,338,955 or 1.4 percent in the General Fund transfer. The adopted County General Fund transfer for school operations in FY 2022 totals \$2,172,661,166.

Fairfax County School Board action on the FY 2022 budget was taken on May 20, 2021 and will be included for approval by the Board of Supervisors as part of the *FY 2021 Carryover Review*.

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 2020 Actual	FY 2021 Adopted Budget Plan	FY 2021 Revised Budget Plan ¹	FY 2022 Superintendent's Proposed	FY 2022 Adopted Budget Plan ²
Beginning Balance:					
Budgeted Beginning Balance	\$26,269,239	\$24,442,769	\$26,569,787	\$16,921,756	\$25,595,686
Department Carryover	6,482,672	0	4,912,664	0	0
Schools/Projects Carryover	26,352,039	0	33,350,383	0	0
Outstanding Encumbered Obligations	27,217,995	0	24,817,934	0	0
Prior Committed Priorities and Requirements	5,000,970	0	3,777,507	0	0
Strategic Plan Investments	5,585,510	0	10,008,599	0	0
Total Beginning Balance	\$96,908,425	\$24,442,769	\$103,436,874	\$16,921,756	\$25,595,686
Reserves:					
Future Year Beginning Balance	\$24,442,769	\$0	\$24,442,769	\$0	\$0
Centralized Instructional Resources Reserve	3,750,178	6,579,899	6,579,899	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
Total Reserves	\$38,192,947	\$6,579,899	\$41,022,668	\$0	\$0
Revenue:					
Sales Tax	\$216,546,500	\$222,296,606	\$191,438,917	\$209,821,874	\$209,821,874
State Aid	492,170,532	555,390,319	581,449,896	553,358,957	553,358,957
Federal Aid	46,507,792	45,466,957	101,241,403	46,578,398	46,578,398
City of Fairfax Tuition	48,697,135	50,518,557	49,573,557	50,243,746	50,243,746
Tuition, Fees, and Other	23,489,973	27,450,690	27,450,690	28,261,373	28,261,373
Total Revenue	\$827,411,932	\$901,123,129	\$951,154,463	\$888,264,348	\$888,264,348
Transfers In:					
County General Fund (10001)	\$2,136,016,697	\$2,143,322,211	\$2,143,322,211	\$2,186,007,840	\$2,172,661,166
County Cable Communications (40030)	875,000	875,000	875,000	875,000	875,000
Total Transfers In	\$2,136,891,697	\$2,144,197,211	\$2,144,197,211	\$2,186,882,840	\$2,173,536,166
Total Available	\$3,099,405,001	\$3,076,343,008	\$3,239,811,216	\$3,092,068,944	\$3,087,396,200
Expenditures	\$2,918,211,774	\$3,042,275,914	\$3,158,442,898	\$3,057,692,533	\$3,044,345,859
School Board Flexibility Reserve	0	0	8,000,000	0	0
Total Expenditures	\$2,918,211,774	\$3,042,275,914	\$3,166,442,898	\$3,057,692,533	\$3,044,345,859
Transfers Out:					
Consolidated County & Schools Debt Fund (20000)	\$3,470,500	\$3,473,375	\$3,473,375	\$3,467,125	\$3,467,125
School Construction Fund (S31000)	12,689,362	9,247,474	13,078,444	9,453,227	9,453,227
Food and Nutrition Services Fund (S40000)	0	0	9,648,031	0	0
School Adult & Community Education Fund (S43000)	975,000	975,000	1,201,537	975,000	975,000
School Grants & Self-Supporting Fund (S50000)	19,598,823	20,371,245	20,371,245	20,481,059	20,481,059
Total Transfers Out	\$36,733,685	\$34,067,094	\$47,772,632	\$34,376,411	\$34,376,411
Total Disbursements	\$2,954,945,459	\$3,076,343,008	\$3,214,215,530	\$3,092,068,944	\$3,078,722,270

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FUND STATEMENT

Category	FY 2020 Actual	FY 2021 Adopted Budget Plan	FY 2021 Revised Budget Plan ¹	FY 2022 Superintendent's Proposed	FY 2022 Adopted Budget Plan ²
Ending Balance	\$144,459,542	\$0	\$25,595,686	\$0	\$8,673,930
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	6,579,899	0	0	0	0
School Board Flexibility Reserve	8,000,000	0	0	0	0
Commitments and Carryover:					
Budgeted Beginning Balance	\$26,569,787	\$0	\$25,595,686	\$0	\$0
Outstanding Encumbered Obligations	24,817,934	0	0	0	0
School/Projects Carryover	33,350,383	0	0	0	0
Department Critical Needs Carryover	4,912,664	0	0	0	0
Administrative Adjustments:					
Transfer to ACE Fund	\$226,537	\$0	\$0	\$0	\$0
Major Maintenance	3,550,970	0	0	0	0
Post COVID-19 Reserve	9,728,599	0	0	0	0
Available Ending Balance	\$0	\$0	\$0	\$0	\$8,673,930

¹ The FY 2021 Revised Budget Plan reflects adjustments adopted by the Fairfax County School Board on March 18, 2021 during the FY 2021 Third Quarter Review.

² Fairfax County School Board action on the FY 2022 budget was taken on May 20, 2021 and will be included for approval by the Board of Supervisors as part of the FY 2021 Carryover Review.