

## Fund S10000 Public School Operating

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### 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 2020 Fairfax County Public Schools Superintendent's Proposed Budget which was released on January 10, 2019 and included a request for a 4.1 percent increase to the General Fund Transfer. Adjustments to the Superintendent's Proposed Budget, adopted by the Fairfax County School Board on February 7, 2019 were discussed in the Overview volume of the County's [FY 2020 Advertised Budget Plan](#).

All financial schedules included in the [FY 2020 Adopted Budget Plan](#) reflect an increase of \$84,357,490 or 4.1 percent in the General Fund transfer. The adopted County General Fund transfer for school operations in FY 2020 totals \$2,136,016,697.

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

# Fund S10000

## Public School Operating

### FUND STATEMENT

#### Fund S10000, Public School Operating

	FY 2018 Actual	FY 2019 Adopted Budget Plan	FY 2019 Revised Budget Plan <sup>1</sup>	FY 2020 Superintendent's Proposed	FY 2020 Adopted Budget Plan <sup>2</sup>
Beginning Balance:					
Budgeted Beginning Balance	\$37,310,739	\$24,156,060	\$26,795,102	\$24,534,408	\$24,534,408
Department Carryover	4,948,000	0	6,393,257	0	0
Schools/Projects Carryover	24,763,691	0	32,829,150	0	0
Outstanding Encumbered Obligations	24,230,972	0	21,488,678	0	0
Prior Committed Priorities and Requirements	7,580,067	0	5,513,377	0	0
Strategic Plan Investments	511,338	0	1,680,000	0	0
<b>Total Beginning Balance</b>	<b>\$99,344,807</b>	<b>\$24,156,060</b>	<b>\$94,699,564</b>	<b>\$24,534,408</b>	<b>\$24,534,408</b>
Reserves:					
Future Year Beginning Balance	\$24,156,060	\$0	\$24,534,408	\$0	\$0
Centralized Instructional Resources Reserve	11,671,466	9,339,368	9,339,368	3,750,178	3,750,178
Staffing Reserve to Address Class Size	1,659,787	0	0	0	0
Fuel Contingency	2,000,000	0	2,000,000	0	0
Set Aside for Revised BA Lane Teacher Scale	0	0	0	0	1,007,493
School Board Flexibility Reserve	8,000,000	0	8,000,000	0	0
One-time Staffing Reserve Carryover	0	0	0	0	3,330,266
<b>Total Reserves</b>	<b>\$47,487,313</b>	<b>\$9,339,368</b>	<b>\$43,873,776</b>	<b>\$3,750,178</b>	<b>\$8,087,937</b>
Revenue:					
Sales Tax	\$198,420,630	\$200,577,250	\$205,551,309	\$214,746,886	\$214,746,886
State Aid	437,946,626	461,472,419	470,743,503	497,376,405	497,376,405
Federal Aid	45,943,905	43,820,479	50,863,085	45,035,541	45,035,541
City of Fairfax Tuition	46,010,298	46,874,813	46,874,813	47,812,309	47,812,309
Tuition, Fees, and Other	25,309,871	23,111,765	23,111,765	25,641,644	25,641,644
<b>Total Revenue</b>	<b>\$753,631,330</b>	<b>\$775,856,726</b>	<b>\$797,144,475</b>	<b>\$830,612,785</b>	<b>\$830,612,785</b>
Transfers In:					
County General Fund (10001)	\$1,966,919,600	\$2,051,659,207	\$2,051,659,207	\$2,136,016,697	\$2,136,016,697
County Cable Communications (40030)	875,000	875,000	875,000	875,000	875,000
<b>Total Transfers In</b>	<b>\$1,967,794,600</b>	<b>\$2,052,534,207</b>	<b>\$2,052,534,207</b>	<b>\$2,136,891,697</b>	<b>\$2,136,891,697</b>
<b>Total Available</b>	<b>\$2,868,258,050</b>	<b>\$2,861,886,361</b>	<b>\$2,988,252,022</b>	<b>\$2,995,789,068</b>	<b>\$3,000,126,827</b>
Expenditures					
School Board Flexibility Reserve	0	0	8,000,000	0	0
<b>Total Expenditures</b>	<b>\$2,694,123,194</b>	<b>\$2,827,625,720</b>	<b>\$2,921,481,760</b>	<b>\$2,956,868,854</b>	<b>\$2,956,868,854</b>

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	FY 2018 Actual	FY 2019 Adopted Budget Plan	FY 2019 Revised Budget Plan <sup>1</sup>	FY 2020 Superintendent's Proposed	FY 2020 Adopted Budget Plan <sup>2</sup>
<b>Transfers Out:</b>					
Consolidated County & Schools Debt Fund (20000) <sup>3</sup>	\$3,471,100	\$3,471,100	\$3,471,100	\$3,471,100	\$3,470,500
School Construction Fund (S31000)	13,534,317	8,595,102	12,146,072	8,295,392	8,295,392
School Adult & Community Education Fund (S43000)	844,593	235,000	321,484	975,000	975,000
School Grants & Self-Supporting Fund (S50000)	17,711,506	18,209,261	18,209,261	19,598,823	19,598,823
<b>Total Transfers Out</b>	<b>\$35,561,516</b>	<b>\$30,510,463</b>	<b>\$34,147,917</b>	<b>\$32,340,315</b>	<b>\$32,339,715</b>
<b>Total Disbursements</b>	<b>\$2,729,684,710</b>	<b>\$2,858,136,183</b>	<b>\$2,955,629,677</b>	<b>\$2,989,209,169</b>	<b>\$2,989,208,569</b>
<b>Ending Balance</b>	<b>\$138,573,340</b>	<b>\$3,750,178</b>	<b>\$32,622,345</b>	<b>\$6,579,899</b>	<b>\$10,918,258</b>
<b>Reserves:</b>					
Future Year Beginning Balance	\$24,534,408	\$0	\$0	\$0	\$0
Centralized Instructional Resources Reserve	9,339,368	3,750,178	3,750,178	6,579,899	6,580,499
School Board Flexibility Reserve	8,000,000	0	0	0	0
<b>Commitments and Carryover:</b>					
Budgeted Beginning Balance	26,795,102	0	24,534,408	0	0
Outstanding Encumbered Obligations	21,488,678	0	0	0	0
School/Projects Carryover	32,829,150	0	0	0	0
Department Critical Needs Carryover	6,393,257	0	0	0	0
Set Aside for Revised BA Lane Teacher Scale	0	0	1,007,493	0	1,007,493
One-time Staffing Reserve Carryover	0	0	3,330,266	0	3,330,266
<b>Administrative Adjustments:</b>					
Employee Bonus and One Year Step	1,922,069	0	0	0	0
Fuel Contingency	2,000,000	0	0	0	0
Transfer to School Adult & Community Education Fund	40,338	0	0	0	0
Major Maintenance	3,550,970	0	0	0	0
Online Campus	600,000	0	0	0	0
Safety and Security Replacement Locks	1,000,000	0	0	0	0
Parent Advocacy Handbook	80,000	0	0	0	0
<b>Available Ending Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<sup>1</sup>The FY 2019 Revised Budget Plan reflects adjustments adopted by the Fairfax County School Board on April 4, 2019 during the FY 2019 Third Quarter Review.

<sup>2</sup>Fairfax County School Board action on the FY 2020 budget was taken on May 23, 2019 and will be included for approval by the Board of Supervisors as part of the FY 2019 Carryover Review.

<sup>3</sup>The FY 2020 transfer to Fund 20000, Consolidated County & Schools Debt Service, was adjusted to reflect the final transfer of \$3,470,500.