

Combined Funds Statement
Operating, Grants & Special Projects, and School Nutrition Services Funds

Revenue Type	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Final Budget	FY 2022 Proposed Budget	\$ Change FY 2021 to FY 2022	% Change FY 2021 to FY 2022
State Revenue	\$ 47,790,225	\$ 49,703,929	\$ 51,389,373	\$ 51,577,588	\$ 54,179,431	\$ 2,601,843	5.0%
Local Revenue	3,634,718	3,533,367	2,957,942	3,440,052	3,431,093	(8,959)	-0.3%
Federal Revenue	16,292,323	16,782,666	17,635,923	23,010,107	19,743,353	\$ (3,266,754)	-14.2%
City Appropriations	214,061,472	223,829,302	231,669,496	234,037,296	239,037,296	\$ 5,000,000	2.1%
Total Revenue	\$ 281,778,738	\$ 293,849,264	\$ 303,652,734	\$ 312,065,043	\$ 316,391,173	\$ 4,326,130	1.4%

Expenditure Type	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Final Budget	FY 2022 Proposed Budget	\$ Change FY 2021 to FY 2022	% Change FY 2021 to FY 2022
Salaries	\$ 173,020,503	\$ 180,649,548	\$ 185,462,292	\$ 192,685,498	\$ 196,031,316	\$ 3,345,818	1.7%
Employee Benefits	66,685,446	70,170,159	71,876,965	79,655,014	81,533,099	1,878,085	2.4%
Purchased Services	14,356,818	15,843,580	15,105,831	16,248,058	15,420,156	(827,902)	-5.1%
Internal Services	24,077	38,702	49,243	91,149	127,825	36,676	40.2%
Other Charges	10,325,387	11,045,671	11,677,104	11,363,217	12,071,805	708,588	6.2%
Materials and Supplies	12,494,787	13,464,873	11,889,786	14,847,317	14,288,366	(558,951)	-3.8%
Capital Outlay	4,149,978	5,731,400	3,336,960	3,030,104	2,983,844	(46,260)	-1.5%
Indirect Costs	389,352	387,133	412,126	194,462	249,212	54,750	28.2%
Total Expenditures	\$ 281,446,349	\$ 297,331,067	\$ 299,810,307	\$ 318,114,819	\$ 322,705,624	\$ 4,590,805	1.4%

Other Financing	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Final Budget	FY 2022 Proposed Budget	\$ Change FY 2021 to FY 2022	% Change FY 2021 to FY 2022
Other Sources of Funds:							
Virginia Preschool Initiative	\$ 1,431,902	\$ 1,522,979	\$ 1,555,604	\$ 1,716,473	\$ 1,767,967	\$ 51,494	3.0%
Transfer from Capital Fund	-	-	-	1,210,440	1,200,000	(10,440)	-0.9%
Other Uses of Funds:							
Virginia Preschool Initiative	(1,431,902)	(1,522,979)	(1,555,604)	(1,716,473)	(1,767,967)	(51,494)	3.0%
Total Other Financing	\$ -	\$ -	\$ -	\$ 1,210,440	\$ 1,200,000	\$ (10,440)	-0.9%

Net Changes in Fund Balances (Use) / Growth	\$ 332,389	\$ (3,481,804)	\$ 3,842,427	\$ (4,839,337)	\$ (5,114,453)	\$ (275,116)	5.7%
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Note: Numbers may vary due to rounding.

Combined Funds Statement
Operating, Grants & Special Projects, and School Nutrition Services Funds
Designation of Fund Balance

Designation of Fund Balance	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Final Budget	FY 2022 Proposed Budget	\$ Change FY 2021 to FY 2022	% Change FY 2021 to FY 2022
Unexpended Funds:							
Nonspendable	\$ 1,528,858	\$ 1,543,432	\$ 1,782,384	\$ 243,999	\$ 243,999	\$ -	0.0%
Restricted	222,073	207,056	181,950	181,950	181,950	-	0.0%
Committed for 2019	5,206,249	-	-	-	-	-	***
Committed for 2020	-	5,724,224	-	-	-	-	***
Committed for 2021	-	-	5,098,743	4,839,337	-	(4,839,337)	-100.0%
Committed for 2022	-	-	-	-	5,114,453	5,114,453	***
Assigned - Encumbered Carryover	6,827,928	965,328	1,499,682	-	-	-	***
Unassigned	4,181,226	6,044,492	9,764,199	13,061,673	12,786,556	(275,117)	-2.1%
Total Balance	\$ 17,966,334	\$ 14,484,532	\$ 18,326,958	\$ 18,326,958	\$ 18,326,958	\$ -	0.0%

Note: Numbers may vary due to rounding.

**Fund Statement
Operating Fund**

Revenue Type	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Final Budget	FY 2022 Proposed Budget	\$ Change FY 2021 to FY 2022	% Change FY 2021 to FY 2022
State Funds	\$ 43,719,948	\$ 45,601,266	\$ 47,555,042	\$ 47,130,152	\$ 49,842,714	\$ 2,712,562	5.8%
Local Funds	875,372	1,000,218	919,117	812,205	812,205	-	0.0%
Federal Funds	126,643	130,649	133,283	290,135	130,135	(160,000)	-55.1%
City Appropriation	214,061,472	223,829,302	231,669,496	234,037,296	239,037,296	5,000,000	2.1%
Total Revenue	\$ 258,783,435	\$ 270,561,435	\$ 280,276,938	\$ 282,269,788	\$ 289,822,350	\$ 7,552,562	2.7%

Expenditure Type	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Final Budget	FY 2022 Proposed Budget	\$ Change FY 2021 to FY 2022	% Change FY 2021 to FY 2022
Salaries	\$ 162,578,455	\$ 169,588,683	\$ 173,523,381	\$ 178,349,996	\$ 182,307,294	\$ 3,957,299	2.2%
Employee Benefits	62,906,725	66,049,201	67,480,510	74,488,534	76,283,864	1,795,330	2.4%
Purchased Services	12,107,315	14,600,112	13,857,201	13,729,102	14,147,072	417,970	3.0%
Internal Services	-	16,546	-	55,544	61,874	6,330	11.4%
Other Charges	9,542,596	10,119,545	10,899,171	10,518,506	11,165,114	646,608	6.1%
Materials and Supplies	7,501,278	8,210,791	6,506,092	7,526,659	8,515,690	989,031	13.1%
Capital Outlay	2,492,120	2,021,554	2,043,133	1,934,750	1,887,927	(46,823)	-2.4%
Indirect Costs	-	-	-	-	-	-	***
Total Expenditures	\$ 257,128,489	\$ 270,606,432	\$ 274,309,488	\$ 286,603,091	\$ 294,368,835	\$ 7,765,744	2.7%

Other Financing	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Final Budget	FY 2022 Proposed Budget	\$ Change FY 2021 to FY 2022	% Change FY 2021 to FY 2022
Other Sources of Funds:							
Medicaid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	***
Healthcare Benefits	-	-	-	-	-	-	***
Erate	-	-	-	-	-	-	***
Increase in Obligation Under Capital Leases	-	-	-	-	-	-	***
Transfer from Capital Fund	-	-	-	1,210,440	1,200,000	(10,440)	-0.9%
Other Uses of Funds:							
Virginia Preschool Initiative	(1,431,902)	(1,522,979)	(1,555,604)	(1,716,473)	(1,767,967)	(51,494)	3.0%
Total Other Financing	\$ (1,431,902)	\$ (1,522,979)	\$ (1,555,604)	\$ (506,033)	\$ (567,967)	\$ (61,934)	12.2%

Net Changes in Fund Balances (Use) / Growth	\$ 223,044	\$ (1,567,976)	\$ 4,411,846	\$ (4,839,337)	\$ (5,114,453)	\$ (275,116)	5.7%
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Designation of Fund Balance	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Final Budget	FY 2022 Proposed Budget	\$ Change FY 2021 to FY 2022	% Change FY 2021 to FY 2022
Unexpended Funds:							
Committed	\$ 5,206,249	\$ 5,724,224	\$ 5,098,743	\$ 4,839,337	\$ 5,114,453	\$ 275,117	5.7%
Nonspendable (Prepaid Items)	1,245,981	1,356,863	1,538,385	-	-	-	***
Unassigned	4,181,226	2,776,645	7,098,095	10,395,569	10,120,452	(275,117)	-2.6%
Assigned (Encumbered Carryover)	1,757,579	965,328	1,499,682	-	-	-	***
Total Balance	\$ 12,391,035	\$ 10,823,059	\$ 15,234,905	\$ 15,234,905	\$ 15,234,905	\$ -	0.0%

Note: Numbers may vary due to rounding.

ACPS Fund Statements

Fund Statement
Grants and Special Projects Fund

Revenue Type	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Final Budget	FY 2022 Proposed Budget	\$ Change FY 2021 to FY 2022	% Change FY 2021 to FY 2022
State Funds	\$ 3,889,883	\$ 3,894,613	\$ 3,622,853	\$ 4,261,721	\$ 4,156,448	\$ (105,273)	-2.5%
Local Funds	827,463	495,374	403,251	230,859	204,984	(25,875)	-11.2%
Federal Funds	9,089,092	9,406,804	10,496,673	14,341,063	11,013,224	(3,327,839)	-23.2%
Total Revenue	\$ 13,806,438	\$ 13,796,791	\$ 14,522,777	\$ 18,833,643	\$ 15,374,656	\$ (3,458,987)	-18.4%

Expenditure Type	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Final Budget	FY 2022 Proposed Budget	\$ Change FY 2021 to FY 2022	% Change FY 2021 to FY 2022
Salaries	\$ 7,638,045	\$ 8,003,699	\$ 8,793,991	\$ 10,926,029	\$ 9,920,161	\$ (1,005,868)	-9.2%
Employee Benefits	2,499,137	2,714,308	2,963,631	3,394,484	3,436,879	42,395	1.2%
Purchased Services	2,162,562	1,168,651	1,165,899	2,428,206	1,161,834	(1,266,372)	-52.2%
Internal Services	20,736	17,246	42,584	30,105	57,951	27,846	92.5%
Other Charges	764,143	896,702	753,221	798,910	878,491	79,581	10.0%
Materials and Supplies	973,372	1,246,020	1,563,844	2,707,566	1,352,176	(1,355,390)	-50.1%
Capital Outlay	870,489	901,028	408,191	70,353	85,917	15,564	22.1%
Indirect Costs	389,352	387,133	412,126	194,462	249,212	54,750	28.2%
Total Expenditures	\$ 15,317,837	\$ 15,334,787	\$ 16,103,487	\$ 20,550,116	\$ 17,142,622	\$ (3,407,494)	-16.6%

Other Financing	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Final Budget	FY 2022 Proposed Budget	\$ Change FY 2021 to FY 2022	% Change FY 2021 to FY 2022
Other Sources of Funds:							
Virginia Preschool Initiative	\$ 1,431,902	\$ 1,522,979	\$ 1,555,604	\$ 1,716,473	\$ 1,767,967	\$ 51,494	3.0%
Other Uses of Funds:							
Medicaid	-	-	-	-	-	-	***
Erate	-	-	-	-	-	-	***
Total Other Financing	\$ 1,431,902	\$ 1,522,979	\$ 1,555,604	\$ 1,716,473	\$ 1,767,967	\$ 51,494	3.0%

Net Changes in Fund Balances (Use) / Growth	\$ (79,497)	\$ (15,017)	\$ (25,106)	\$ -	\$ -	\$ -	
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Designation of Fund Balance	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Final Budget	FY 2022 Proposed Budget	\$ Change, FY 2018 to FY 2019	% Change, FY 2018 to FY 2019
Unexpended Funds:							
Restricted	\$ 222,073	\$ 207,056	\$ 181,950	\$ 181,950	\$ 181,950	\$ -	0.0%
Prepaid Items	-	-	-	-	-	-	***
Encumbered Carryover	-	-	-	-	-	-	***
Ending Balance	\$ 222,073	\$ 207,056	\$ 181,950	\$ 181,950	\$ 181,950	\$ -	0.0%

Note: Numbers may vary due to rounding.

ACPS Fund Statements

Fund Statement School Nutrition Fund

Revenue Type	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Final Budget	FY 2022 Proposed Budget	\$ Change FY 2021 to FY 2022	% Change FY 2021 to FY 2022
State Funds	\$ 180,394	\$ 208,050	\$ 211,478	\$ 185,715	\$ 180,269	\$ (5,446)	-2.9%
Local Funds	1,931,883	2,037,775	1,635,574	2,396,988	2,413,904	16,916	0.7%
Federal Funds	7,076,588	7,245,213	7,005,967	8,378,909	8,599,994	221,085	2.6%
Total Revenue	\$ 9,188,865	\$ 9,491,038	\$ 8,853,019	\$ 10,961,612	\$ 11,194,167	\$ 232,555	2.1%

Expenditure Type	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Final Budget	FY 2022 Proposed Budget	\$ Change FY 2021 to FY 2022	% Change FY 2021 to FY 2022
Salaries	\$ 2,804,003	\$ 3,057,166	\$ 3,144,920	\$ 3,409,475	\$ 3,803,861	\$ 394,386	11.6%
Employee Benefits	1,279,584	1,406,650	1,432,824	1,771,995	1,812,356	40,361	2.3%
Purchased Services	86,941	74,817	82,731	90,750	111,250	20,500	22.6%
Internal Services	3,341	4,910	6,659	5,500	8,000	2,500	45.5%
Other Charges	18,648	29,424	24,712	45,800	28,200	(17,600)	-38.4%
Materials and Supplies	4,020,137	4,008,062	3,819,850	4,613,092	4,420,500	(192,592)	-4.2%
Capital Outlay	787,369	2,808,818	885,636	1,025,000	1,010,000	(15,000)	-1.5%
Other Uses of Funds	-	-	-	-	-	-	***
Total Expenditures	\$ 9,000,023	\$ 11,389,848	\$ 9,397,332	\$ 10,961,612	\$ 11,194,167	\$ 232,555	2.1%

Net Changes in Fund Balances (Use) / Growth	\$ 188,842	\$ (1,898,810)	\$ (544,313)	\$ -	\$ -	\$ -	0.0%
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Designation of Fund Balance	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Final Budget	FY 2022 Proposed Budget	\$ Change FY 2021 to FY 2022	% Change FY 2021 to FY 2022
Unexpended Funds:							
Undesignated reserve*	\$ 5,070,349	\$ 3,267,847	\$ 2,666,104	\$ 2,666,104	\$ 2,666,104	\$ -	0.0%
Inventory	281,037	182,423	243,999	243,999	243,999	-	0.0%
Prepaid	1,840	4,146	-	-	-	-	***
Encumbered Carryover	-	-	-	-	-	-	***
Ending Balance	\$ 5,353,226	\$ 3,454,416	\$ 2,910,103	\$ 2,910,103	\$ 2,910,103	\$ -	0.0%

Note: Numbers may vary due to rounding.

*The School Nutrition Fund is required to keep sufficient reserves on hand to fund three months of operations. Undesignated reserve funds are used for this purpose.