

FY 2021 Final Fiscal Status and CIP Quarterly Reports

**School Board Information Item
December 16, 2021**

Leslie Peterson

Assistant Superintendent, Finance & Management Services

David Blorstad

Interim Co-Director of Finance



Arlington Public Schools



FY 2021 Final Fiscal Status Report (aka FY 2021 Closeout)



FY 2021 Closeout Summary

- Financial records for the 2020-2021 fiscal year are closed and audited
- The Annual School Report was sent to the Virginia Department of Education
- Overall, net available funds total \$62.1 million



All Funds Summary – Savings from Operations

- Four of the seven funds under control of the School Board have ending balances available for carryforward, totaling \$58.7 million

FUND	Variance from Budget REVENUE	Variance from Budget EXPENDITURES	Net Available BALANCE
School Operating	\$ 22.7	\$ 38.9	61.6
Community Activities	(11.1)	6.4	(4.7)
Debt Service	-	2.1	2.1
Children's Services Act	-	(0.3)	(0.3)
Capital Projects (PAYGO)	-	-	-
TOTAL AVAILABLE BALANCE	\$ 11.6	\$ 47.1	\$ 58.7

\$ in millions



All Funds Summary - Carryforward

- The remaining two funds carry forward their ending balances to fund ongoing commitments or operations

FUND	Variance from Budget REVENUE	Variance from Budget EXPENDITURES	Net Available BALANCE
Food & Nutrition Services	\$ (1.6)	\$ 0.2	\$ (1.4)
Grants & Restricted Programs	\$ -	\$ 4.6	\$ 4.6

\$ in millions



County Revenue

- Additional County revenue to APS was an increase of \$1,778,782
 - This is based on APS's 47.0% share of additional tax revenue
 - Doesn't include APS' contribution to the General Fund Reserve
- Since there was an overall increase in County net tax revenue there was an additional contribution to the General Fund Reserve of \$1,228,760
 - For FY21, the General Fund Reserve was maintained at 5.5% of operating expenses
- In addition, at their FY 2021 budget adoption the County appropriated \$2,817,940 to APS that was not included in the FY 2021 budget
- The net result is an increase to APS of \$3,367,962



Summary of Funds Available

	<i>\$ in millions</i>
APS FY 2021 Savings from Operations	\$ 58.7
Additional FY 2021 County Revenue	\$ 0.6
Additional FY 2021 County Appropriation	<u>\$ 2.8</u>
Net funds available for reallocation	\$ 62.1



Reserves Available as of 6/30/21

RESERVES BALANCES as of June 30, 2021			
RESERVE	Bond funds	Current Revenues (non-bond funds)	Total All Funds
Capital	\$34,562,994	\$3,720,593	\$38,283,587
VRS	\$0	\$1,047,239	\$1,047,239
Debt Service	\$0	\$0	\$0
Future Budget Years	\$0	\$0	\$0
Compensation	\$0	\$0	\$0
Separation Pay	\$0	\$2,000,000	\$2,000,000
Health Care	\$0	\$1,000,000	\$1,000,000
Total	\$34,562,994	\$7,767,832	\$42,330,826



Use of Available Funds

\$ in millions

FY 2021 Funds Available	\$62.06
Recommended Uses of Funds	
Addition to Compensation Reserve <i>Funding will help offset up to 50% of the compensation increase in the FY23 budget, as has been past practice.</i>	\$16.85
Addition to Debt Service Reserve <i>Funding will help offset up to 50% of the projected debt service increases over the next three years as outlined in the FY22-24 CIP, as has been past practice.</i>	\$ 2.00
Addition to Future Budget Years Reserve <i>Funding will offset one-time costs in the FY23 budget and beyond.</i>	\$28.18
FY 2022 Expenditure Recommendations <i>Funding will be used for needed expenditures in FY 2022 as outlined on the next slide.</i>	\$15.03
Total Funds Reallocated	\$62.06



Use of Available Funds – FY 2022 Recommendations

FY 2022 EXPENDITURE RECOMMENDATIONS	
<i>Items Underway or Completed - One-time Expenditures</i>	
One-time bonus for staff	\$ 5,533,000
Outdoor lunch attendants	\$ 375,000
Charter buses for HS and MS athletics	\$ 225,000
Planetarium Projector	\$ 220,000
Integration Station move from Ballston to Lee Hwy	\$ 25,000
<i>Subtotal - Items Underway or Completed - One-time Expenditures</i>	\$ 6,378,000
<i>Items Underway or Completed - Ongoing Expenditures</i>	
Substitute pay increase	\$ 270,000
Wakefield Think Lab supervisor	\$ 97,400
Family Information Line	\$ 75,000
Screeners at Syphax	\$ 50,000
<i>Subtotal - Items Underway or Completed - Ongoing Expenditures</i>	\$ 492,400
<i>Items Not Yet Underway - One-time Expenditures</i>	
Reading/writing curriculum resources	\$ 4,744,000
Math curriculum resources	\$ 3,186,000
ERP (Oracle) Upgrade Project Consultant	\$ 135,000
Health Insurance RFP Consultant	\$ 90,000
<i>Subtotal - Items Not Yet Underway - One-time Expenditures</i>	\$ 8,155,000
Total FY 2022 Expenditure Recommendations	\$15,025,400



Projected Reserves Available with Closeout Recommendations

PROJECTED RESERVES BALANCES with Closeout Recommendations

RESERVE	Bond funds	Current Revenues (non-bond funds)	Total All Funds	Recommended Addition from Closeout	Projected New Balance All Funds
Capital	\$34,562,994	\$3,720,593	\$38,283,587	\$0	\$38,283,587
VRS	\$0	\$1,047,239	\$1,047,239	\$0	\$1,047,239
Debt Service	\$0	\$0	\$0	\$2,000,000	\$2,000,000
Future Budget Years	\$0	\$0	\$0	\$28,180,752	\$28,180,752
Compensation	\$0	\$0	\$0	\$16,850,000	\$16,850,000
Separation Pay	\$0	\$2,000,000	\$2,000,000	\$0	\$2,000,000
Health Care	\$0	\$1,000,000	\$1,000,000	\$0	\$1,000,000
Total	\$34,562,994	\$7,767,832	\$42,330,826	\$47,030,752	\$89,361,578



FY 2021 CIP Quarterly Report

4th Quarter FY 2021



FY 2021 Capital Construction and Maintenance

Financial Update as of 6/30/2021

<i>\$ in millions</i>	Total Project Budget	Expenditures/ Commitments	Balance* 6-30-21
Major Construction	\$ 411.8	\$ 330.9	\$ 80.9
Minor Construction/ Major Maintenance	\$ 5.7	\$ 4.3	\$ 1.4

**Major Construction balance excludes reserve*



FY 2021 Capital Construction

Project		Budget	Expenditures/ Commitments 6-30-21	Balance
Career Center Arl. Tech.	*	\$13.8	\$10.9	\$2.9
Career Center (initial funding)		22.6	1.7	20.9
Connect Arlington	*	1.3	1.2	0.1
Planning/Design		2.0	0.0	2.0
Cardinal Elementary		55.0	48.7	6.3
Ed Center Reuse		37.7	22.6	15.1
Fleet Elementary		60.4	59.8	0.6
Hamm Middle		43.1	40.5	2.6
HVAC/Infrastructure/Roofing		46.6	26.0	20.6
School Space Conversions/Refreshes	*	22.5	13.9	8.6
The Heights II		0.2	0.1	0.1
The Heights		106.6	105.5	1.1
		\$411.8	\$330.9	\$80.9

*Budget decreased due to savings transfers to the Capital Reserve



Minor Construction/Major Maintenance (MC/MM)

- Through June 2021:
 - 87 projects were identified
 - 65 projects (75%) have been completed
 - The majority of the remaining projects in process are expected to be started or completed within the next six months



Reserves at 4th Quarter

- MC/MM Reserve is currently \$0.68 million
- Capital Reserve is \$38.3 million
- Major Construction Reserve is \$0.57 million



Questions?

FY 2021 Final Fiscal Status and CIP Quarterly Reports

**School Board Information Item
December 16, 2021**

Leslie Peterson
Assistant Superintendent, Finance & Management Services

David Blorstad
Interim Co-Director of Finance

Arlington Public Schools



ARLINGTON PUBLIC SCHOOLS
Department of Finance and Management Services

MEMORANDUM

December 16, 2021

TO: Dr. Francisco Durán, Superintendent

THROUGH: Dr. John Mayo, Chief Operating Officer
 Leslie Peterson, Assistant Superintendent for Finance and Management Services

FROM: David Blorstad, Interim Co-Director of Finance

SUBJECT: FY 2021 Final Fiscal Status Report

The financial records for the 2020-2021 school year (FY 2021) have been closed and the Annual School Report has been submitted to the Virginia Department of Education. This summary report is prepared for information and Board action as noted. The detailed information by fund is provided below.

School Operating Fund

Appropriation Level – School Operating Fund				
	Budget	Actual	Encumbrances	Variance from Budget
Expenditures	\$587,187,626	\$537,776,430	\$10,546,010	\$38,865,186
Use of Reserves	\$18,931,587	\$18,931,587	-	-
Revenue	\$82,271,757	\$104,976,287	-	\$22,704,530
County Transfer	\$485,984,282	\$413,868,556	\$10,546,010	\$61,569,716

In the School Operating Fund, total expenditures were within the appropriated budget. In addition, expenditure savings were greater than expected. The table below summarizes the categories of expenditure savings:

Category	Amount (\$ in millions)
Salaries	\$11.0
Benefits	5.9
Unused FY 2021 Budget Reserve (FY 2021 Budget Reserve comprises \$16.5M in reserves used at budget adoption plus \$15M in reserves provided from FY 2020 Closeout)	24.2
Utilities	1.5
Computer equipment purchases offset by short-term financing (see revenue section below)	(4.9)
Other	1.1
Total Expenditure Savings	\$38.9

Salary savings were generated from higher salary lapse and turnover, employees repurposed to manage and implement pandemic related changes, and a reduction in part-time hourly and overtime paid due to the pandemic shutdown, which resulted in lower overall salary costs for the year. Benefit savings were realized in most fringe benefit accounts, the largest being for health insurance. Non-personnel expense savings were realized in utilities. Computer equipment was purchased in the amount of \$4.9 million; proceeds from short-term financing were used to fully offset the purchase (see the revenue section below).

Net revenue exceeded budgeted amounts in the School Operating Fund (Attachment I). Revenue from the state was \$1,272,485 more than budgeted, primarily due to higher sales tax revenue and no loss funding, offset by reductions in direct state aid payments based on enrollment. Federal revenue was higher than budgeted, due to increased Medicaid assistance in the amount of \$423,584 and \$18,424,336 in CARES Act funding provided directly to schools by the federal government and by the County. Local revenue was greater than budgeted by \$2,584,125 due to the \$4,946,840 in proceeds from short-term financing for computer equipment, less lower than budgeted program and fee revenue of \$2,362,715. The lower program and fee revenue resulted primarily from school closures during the pandemic shutdown during FY 2021. The details of local, state and federal revenue are included in Attachment I.

The expenditure savings combined with the revenue surplus will provide carryforward funds to FY 2022 in the amount of \$61,569,716 from the School Operating Fund.

Community Activities Fund

Appropriation Level – Community Activities Fund				
	Budget	Actual	Encumbrances	Variance to Budget
Expenditures	\$19,756,036	\$13,266,441	\$69,775	\$6,419,820
Revenue	\$13,999,462	\$2,916,505	\$0	(\$11,082,957)
County Transfer	\$5,756,574	\$10,349,936	\$69,775	(\$4,663,137)

Program revenues were \$11,082,957 under budget and expenditures were \$6,419,820 under the appropriated budget for the Community Activities Fund in FY 2021 due to the pandemic shutdown. This resulted in a net increase in County transfer to this fund in the amount of \$4,663,137. Attachment II details the revenue and expenditures for each of the programs included in the Community Activities Fund.

Food and Nutrition Services Fund

Appropriation Level – Food and Nutrition Services Fund				
	Budget	Actual	Encumbrances	Variance to Budget
Expenditure	\$11,321,748	\$7,151,625	\$473,672	\$3,696,451
Revenue	\$11,321,748	\$9,541,335	\$0	(\$1,780,413)
Increase in Fund Balance		\$2,389,710	(\$473,672)	\$1,916,038
Fund Balance 6/30/20				\$4,088,731
Fund Balance 6/30/21				\$6,004,769

In the Food and Nutrition Services Fund, FY 2021 revenues and fund balance were sufficient to cover the direct costs of the program and maintain the program's self-supporting status. During FY 2021, actual expenditures came in under budget by \$3,696,451 because of lower expenditures due to schools being closed because of the pandemic. In FY 2021, revenue was \$1,780,413 lower than budgeted because of the pandemic. The Food and Nutrition Services Fund ended the fiscal year with an unobligated ending fund balance of \$6,004,769.

Debt Service Fund

Appropriation Level – Debt Service Fund				
	Budget	Actual	Encumbrances	Variance to Budget
Expenditures	\$56,905,740	\$54,829,686	\$0	\$2,076,054
Use of reserve	\$270,000	\$270,000	\$0	\$0
County Transfer	\$56,635,740	\$54,559,686	\$0	\$2,076,054

The Debt Service Fund savings of \$2,076,054 was the result of actual debt service payments being below the amounts budgeted due the refunding of various bonds during FY 2021 which resulted in a lower payments for FY 2021. This savings increases the amount available to carry forward to FY 2022.

Children’s Services Act Fund

Appropriation Level – Children’s Services Act Fund				
	Budget	Actual	Encumbrances	Variance to Budget
Expenditures	\$4,225,000	\$5,389,526	\$0	(\$1,164,526)
Revenue	\$1,985,075	\$2,855,157	\$0	\$870,082
County Transfer	\$2,239,925	\$2,534,369	\$0	(\$294,444)

The expenditure overage of \$1,164,526 in the Children’s Services Act Fund was the result of higher than anticipated mandated expenditures. Because expenditures were higher than anticipated, the state’s 53.98% share of eligible non-transportation expenditures was higher than anticipated by \$870,082. The net effect is the need for an additional \$294,444 of required County Transfer in FY 2021.

Capital Projects Fund

Appropriation Level – Capital Projects Fund				
	Budget	Actual	Encumbrances	Variance to Budget
Expenditures	\$64,946,157	\$17,105,503	\$0	\$47,840,654
Uses of Reserves	\$772,500	\$772,500	\$0	\$0
Revenue	\$20,966,688	\$20,966,688	\$0	\$0
County Transfer	\$1,268,343	\$1,268,343	\$0	\$0
Carryforward Fund Balance to FY 2022	\$41,938,626	\$5,902,028	\$0	\$47,840,654

Due to long-term planning and implementation cycles, Capital Projects funds are carried forward in full to continue these long-term projects. In Recommended Resolution #2, \$9,386,997 is carried forward to fund purchase orders and incomplete projects in the Capital Projects Fund. In Recommended Resolution #4, \$38,453,657 is carried forward as the Capital Reserve in the Capital Projects Fund.

Summary of Closeout of the FY 2021 Appropriated School Board Budget

In the five funds requiring a County Transfer, expenditure savings and excess revenues from sources other than County Transfer resulted in a total of \$58,688,190 in unobligated County Transfer as outlined below:

School Operating Fund	\$61,569,716
Community Activities Fund	(4,663,136)
Debt Service Fund	2,076,054
Children's Services Act Fund	(294,444)
Total Savings	<u>\$58,688,190</u>
Balance Available from Budget Savings at 06/30/21	<u>\$58,688,190</u>

Additional County Tax Revenue due to APS for FY 2021

Based on the revenue sharing between the County and APS, APS is entitled to 47.0% of any increase or decrease in net local tax revenue in FY 2021. County net local tax revenue increased over projections resulting in additional revenue to APS of \$550,022, increasing the amount available for School Board allocation.

Summary of FY 2021 Balance Available

FY 2021 School savings balance from above	\$58,688,190
Add: APS Share of net local tax revenue surplus	<u>\$550,022</u>
Total funds requiring re-appropriation by County to FY 2022	\$59,238,212
Revenue previously appropriated to APS at adoption of the FY 2021 budget by the County. This additional revenue was not included in APS' FY 2021 budget so it is now available for School Board allocation	<u>\$2,817,940</u>
Total Funds available for School Board allocation:	\$62,056,152

Use of Funds Available from FY 2021

The APS savings balance from FY 2021 combined with the additional County revenue provide a total of \$62,056,152 from FY 2021 available to be allocated in FY 2022. Staff recommends the following allocation of these funds:

Balance available	\$62,056,152
Compensation Reserve	\$16,850,000
Debt Service Reserve	\$2,000,000
Future Budget Years Reserve	\$28,180,752
FY 2022 Expenditure Recommendations (see Attachment III)	\$15,025,400
Balance	\$0

Summary of Proposed Uses of Budget Savings and Additional County Revenue by Fund

School Operating Fund	\$62,056,152
Total	\$62,056,152

RECOMMENDED RESOLUTIONS:

1. To carry forward funds remaining from FY 2021 to FY 2022, it is recommended that the School Board adopt the following resolution (Resolution #1):

The School Board requests the appropriation and increase in County Transfer of \$59,238,212 to the School Operating Fund which represents the combination of budget savings from FY 2021 in the amount of \$58,688,160 and an increase in local tax revenue from FY 2021 in the amount of \$550,022 which is above the amount anticipated and budgeted for in the FY 2021 Adopted School Board Budget.

2. To provide for the purchase orders/incomplete projects encumbered as of June 30, 2021, that will be paid in FY 2022, it is recommended that the School Board adopt the following resolution (Resolution #2):

The School Board requests the re-appropriation of encumbrances and budget increases to the FY 2022 Schools Budget as indicated below:

School Operating Fund	\$10,546,010
Capital Projects Fund	\$13,772,714
Community Activities Fund	\$69,775
Food & Nutrition Services Fund	\$473,682

3. To continue the special projects/grants and construction projects for which the budget period does not coincide with the school year, it is recommended that the School Board adopt the following resolution (Resolution #3):

The School Board requests the re-appropriation to FY 2022 of the balances in both the Grants and Restricted Programs Fund and the Bond Construction Fund as follows:

Grants and Restricted Programs Fund.....	\$1,447,520
Bond Construction Fund.....	\$89,744,725

4. To retain the current fund balance reserves (balances as of 6/30/21), it is recommended that the School Board adopt the following resolution (Resolution #4):

The School Board requests the carry forward of the following fund balance reserves:

In the School Operating Fund:

\$25,159,933 – FY 2022 Adopted Budget use of reserves
\$1,047,239 – VRS Reserve
\$2,000,000 – Separation Pay Reserve
\$1,000,000 – Health Insurance Reserve – self insurance

In the Food & Nutrition Services Fund:

\$6,004,769 – Fund Balance

In the Capital Projects Fund

\$ 170,070 – Capital Planning
\$38,283,587 – Capital Reserve

These reserves will be carried on the books of Arlington Public Schools until the School Board authorizes the use of these reserve funds.

5. To authorize the use of the \$59,238,212 appropriated from Arlington County to Arlington Public Schools in Resolution #1, plus the \$2,817,940 appropriated to APS by the County Board at adoption of the FY 2022 budget, it is recommended that the School Board adopt the following resolution (Resolution #5):

The School Board authorizes the Superintendent to use the amount appropriated at adoption of the FY 2022 budget and from the County in Resolution #1 and carried over to FY 2022 as follows:

• Addition to Compensation Reserve	\$16,850,000
• Addition to Debt Service Reserve	\$ 2,000,000
• Addition to the Future Budget Years Reserve	\$28,180,752
• FY 2022 Expenditure Recommendations	\$15,025,400

Total authorized uses of carryover funds	\$62,056,152
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SCHOOL OPERATING FUND
Revenue from Outside Sources in Fiscal Year 2021

Revenue Category	B Adopted Budge	Actuals	D Difference
Carry Forward	\$18,931,587	\$18,931,587	-
Va. Sales Tax	32,186,910	34,044,649	1,857,739
Va. No Loss Funding	-	683,424	683,424
Va. Basic Aid	27,939,487	26,564,559	(1,374,928)
Va. LEP Payment	1,430,932	1,435,785	4,853
Va. Free Textbooks	579,527	554,479	(25,048)
Va. Remedial Education	560,815	536,576	(24,239)
Va. Special Education	5,004,194	4,787,906	(216,288)
Va. Summer School	304,873	165,140	(139,733)
Va. Fringe Benefits	6,147,393	5,881,695	(265,698)
Va. Visually Handicapped	9,000	-	(9,000)
Va. Gifted/Talented	312,762	299,244	(13,518)
Va. Foster Care	13,901	23,221	9,320
Va. Vocational Education	231,875	221,853	(10,022)
Va. Special Education Homebound	3,623	3,696	73
Va. Project Graduation	10,901	10,901	-
Va. K-3 Initiative	516,710	498,440	(18,270)
Va. At Risk Payment	468,615	448,402	(20,213)
Va. Lottery	2,011,439	2,151,557	140,118
Va. Learning Loss PPA	-	190,415	190,415
Va. Teacher Stipend Pass thru Payments	-	500,000	500,000
Va. Misc. State Revenue	1,500	5,000	3,500
State Revenues	\$77,734,457	\$79,006,942	\$1,272,485
Building Rentals	100,000	-	(100,000)
Student Parking Fees	22,000	-	(22,000)
Fines - Bus Camera	150,000	5,050	(144,950)
Music Instrument Rental	80,000	7,910	(72,090)
H. S. Gate Receipts	155,000	32,926	(122,074)
Regular Tuition	10,000	4,500	(5,500)
Summer School Tuition	545,000	137,233	(407,767)
Tuition Other Districts	300,000	207,589	(92,411)
Sale of Junk or Equipment	30,000	695	(29,305)
Transcript Receipts	1,800	104	(1,696)
Career Center Enrichment	-	24,214	\$24,214
Adult Education Tuition	28,500	12,234	(16,266)
Tuition Montessori Program	1,205,000	542,350	(662,650)
Miscellaneous Receipts	1,110,000	399,780	(710,220)
Financing Proceeds - Computers	-	4,946,840	4,946,840
Local Revenues	\$3,737,300	\$6,321,425	\$2,584,125
Medicaid Reimbursements/Federal	800,000	1,223,584	423,584
Federal CARES Act Revenue	-	18,424,336	18,424,336
Federal Revenues	\$800,000	\$19,647,920	\$18,847,920
Total from Outside Sources	\$82,271,757	\$104,976,287	\$22,704,530

COMMUNITY ACTIVITIES FUND

6/30/2021

Program	Revenue			Expenditures			Encumbrances	Net Variance
	Budget	Actual	Variance	Budget	Actual	Variance	Carry Forward to FY 2022	Revenue & Expenditures
Swimming Pools	1,180,000	830,829	(349,171)	1,991,030	1,463,229	527,801	(136,104)	42,526
Career Center	-	-	-	973,491	913,827	59,664	(7,562)	52,102
Jefferson Community Center	50,000	-	(50,000)	1,767,193	1,511,592	255,601	(36,497)	169,104
Humanities Program	-	-	-	171,670	84,403	87,267	(50,781)	36,486
Extended Day	12,758,962	2,085,676	(10,673,286)	12,974,194	7,893,057	5,081,137	179,874	(5,412,275)
Planetarium	10,000	-	(10,000)	151,927	(207)	152,134	(207)	141,927
Gunston Community Center	500	-	(500)	1,395,879	1,175,204	220,675	(18,498)	201,677
Drew Community Center	-	-	-	63,079	-	63,079	-	63,079
Carver Community Center	-	-	-	63,079	104,544	(41,465)	-	(41,465)
Alternatives for Parenting Teens	-	-	-	204,494	120,792	83,702	-	83,702
County Transfer Revenue	5,756,574	10,419,711	4,663,137					4,663,137
	19,756,036	13,336,216	(6,419,820)	19,756,036	13,266,441	6,489,595	(69,775)	-

FY 2021 CLOSEOUT ALLOCATIONS		
FUNDING AVAILABLE FOR REALLOCATION		\$62,056,152
Compensation Reserve	Funding to replenish the Compensation Reserve to help mitigate up to 50% of the impact on the budget of compensation increases.	\$ 16,850,000
Debt Service Reserve	Funding to replenish the Debt Service Reserve so funds will be available to offset 50% of projected increase in debt service over the next three years based on the FY22-24 CIP, as has been the practice in the past.	\$ 2,000,000
Expenditure Recommendations		
Items Underway or Completed - One-time Expenditures		
One-time bonus for staff	Funding for the one-time bonus provided to staff on December 6, 2021.	\$ 5,533,000
Outdoor lunch attendants	Additional staffing at elementary and middle schools to supervise students while eating lunch outdoors.	\$ 375,000
Charter buses for HS and MS athletics	Charter buses are needed to transport students to MS and HS practices and games that occur before 4:30 p.m. as Transportation is not able to provide buses for these students prior to 4:30 p.m.	\$ 225,000
Planetarium Projector	The Planetarium projector is in need of replacement prior to reopening.	\$ 220,000
Integration Station move	Funding for moving Integration Station from the current Ballston location to the new Children's School campus on Lee Highway in April 2022.	\$ 25,000
Subtotal - Items Underway or Completed - One-time Expenditures		\$ 6,378,000
Items Underway or Completed - Ongoing Expenditures		
Substitute pay increase	To provide funding for the substitute pay increase announced earlier this year to attract and retain substitutes.	\$ 270,000
Wakefield Think Lab supervisor	Based on the agreement with Amazon, a position is needed to supervise the new maker lab at Wakefield.	\$ 97,400
Family Information Line	Funding for the Family Information Line instituted in fall 2021.	\$ 75,000
Screeners at Syphax	Funding for screeners at the entrance to the Syphax building	\$ 50,000
Subtotal - Items Underway or Completed - Ongoing Expenditures		\$ 492,400
Items Not Yet Underway - One-time Expenditures		
Reading/writing curriculum resources	The funds requested would be used to purchase comprehensive instructional programs/resources in literacy instruction. This would help us procure ELA resources that are in alignment with structured literacy and the science of Reading. The funds will enable teachers and students to access resources that help support students' conceptual understanding of mathematics. Additionally, the funds will support professional learning services from the vendor(s) to help onboard teachers as they implement new materials.	\$ 4,744,000
Math curriculum resources	The funds requested would be used to purchase comprehensive instructional programs/resources in math instruction. Math has not adopted new resources in over a decade. The funds will enable teachers and students to access resources that help support students' conceptual understanding of mathematics. Additionally, the funds will support professional learning services from the vendor(s) to help onboard teachers as they implement new materials.	\$ 3,186,000
ERP Upgrade Project Consultant	To hire a consultant to provide a requirements analysis as Phase 0 of the ERP (Oracle) Upgrade project for the human resources and financial management systems.	\$ 135,000
Health Insurance RFP Consultant	To hire a consultant to provide assistance to APS in the procurement of new healthcare plans (e.g., medical, dental, vision, retiree) that will take effect January 2023 but must be in place prior to open enrollment in October 2022.	\$ 90,000
Subtotal - Items Not Yet Underway - One-time Expenditures		\$ 8,155,000
Expenditure Recommendations		\$ 15,025,400
Total Closeout Allocated		\$ 33,875,400
FUNDING REMAINING TO BE ALLOCATED TO FUTURE BUDGET YEARS RESERVE		\$ 28,180,752

FY 2022 EXPENDITURE RECOMMENDATIONS	
<i>Items Underway or Completed - One-time Expenditures</i>	
One-time bonus for staff	\$ 5,533,000
Outdoor lunch attendants	\$ 375,000
Charter buses for HS and MS athletics	\$ 225,000
Planetarium Projector	\$ 220,000
Integration Station move from Ballston to Lee Hwy	\$ 25,000
<i>Subtotal - Items Underway or Completed - One-time Expenditures</i>	\$ 6,378,000
<i>Items Underway or Completed - Ongoing Expenditures</i>	
Substitute pay increase	\$ 270,000
Wakefield Think Lab supervisor	\$ 97,400
Family Information Line	\$ 75,000
Screeners at Syphax	\$ 50,000
<i>Subtotal - Items Underway or Completed - Ongoing Expenditures</i>	\$ 492,400
<i>Items Not Yet Underway - One-time Expenditures</i>	
Reading/writing curriculum resources	\$ 4,744,000
Math curriculum resources	\$ 3,186,000
ERP (Oracle) Upgrade Project Consultant	\$ 135,000
Health Insurance RFP Consultant	\$ 90,000
<i>Subtotal - Items Not Yet Underway - One-time Expenditures</i>	\$ 8,155,000
Total FY 2022 Expenditure Recommendations	\$ 15,025,400