

DATE: January 19, 2021
TO: Members of the Alexandria City School Board
FROM: Budget Advisory Council
Erin Dahlin (Chair); Nancy Drane (Secretary); Sean McEneaney; Sukumar Rao
SUBJECT: BAC End of Year Report 2019-2020¹
CC: Dominic Turner, ACPS Chief of Financial Services
Robert Easley, ACPS Director of Budget, Financial Systems, and Reporting
Kathy Stenzel, Alexandria City Budget and Fiscal Affairs Advisory Committee

The Alexandria City School Board Budget Advisory Committee (BAC) hereby submits this report summarizing its activities during the 2019-2020 academic year. As you are well aware, the emergence of the COVID pandemic significantly curtailed BAC's activities after it was unable to continue operations beginning in late-March 2020. Nevertheless, BAC is happy to report on the work that it conducted prior to ceasing operations, valuable work that will inform its future activities. To that end, BAC has now resumed operations and will be providing a 2020-2021 Scope of Work to the School Board through a separate memorandum.

Summary of 2019-2020 Activities

BAC met 7 times during the 2019-2020 academic year: September 10, 2019; October 9, 2019 (joint meeting with BFAAC); November 12, 2019; December 10, 2019; January 14, 2020; February 13, 2020; and March 10, 2020. (Minutes of those meetings are attached in Appendix 4.) BAC submitted a 2019-2020 Scope of Work to the School Board in January 2020. (BAC's 2019-2020 Scope of Work is attached in Appendix 3.)

During the 2019-2020 academic year, BAC engaged in a series of surveys and interviews to solicit feedback from the School Board on the scope of BAC's operations and its desired outcomes. BAC's primary goal in doing so was to ensure that, consistent with [its bylaws](#), it was providing practical information to the School Board that supports the School Board's budget-related activities and is responsive to School Board members' needs.

In January 2020, BAC submitted a preliminary memorandum to School Board Members soliciting informal feedback on BAC activities. (BAC's Memo #1, Preliminary Board Feedback on BAC Best Practices, is attached in Appendix 2.) School Board members were asked to share preliminary thoughts on areas where BAC could support the School Board's work, opportunities for BAC-School Board engagement, topics that could benefit from BAC research and review, and

¹ The ACPS Budget Advisory Committee ceased operations in March 2020 due to the COVID pandemic and meeting restrictions. This memorandum was in development at that time. BAC has recently resumed operations and belatedly submits this memorandum to the ACPS School Board for review.

the like. BAC members then followed up with School Board members individually for short interviews to gather additional, informal feedback.

Topics covered during these interviews included: ensuring timely information flow between BAC and School Board members on potential areas for BAC to explore and, subsequently, opportunities for feedback on BAC's work; types of memoranda that would be useful to the School Board; and recommendations around BAC membership and recruitment to ensure that BAC membership is sufficient to support its important work. There was notable attention to the budget development timeline and synergy with the City's budget process. A summation of these School Board surveys and interviews is attached. (BAC Survey and Interview results are attached in Appendix 1.)

BAC had intended to develop a 'best practices' type memorandum at the end of the 2019-2020 academic year, but those efforts were curtailed by the mandate to cease operations. Instead, BAC has developed a 2020-2021 Scope of Work that is reflective of feedback received by the School Board and focuses on one of the areas identified in its 2019-2020 Scope of Work: recommendations on adjustments to the ACPS budget process and/or calendar.

BAC did identify, however, other areas that might benefit from further BAC recommendations in the future, including: (a) procedures and a timeline for BAC's annual activities and communication with the School Board, to include a time frame for soliciting feedback from School Board on potential topics for BAC memos for the upcoming year and engagement opportunities between BAC and the School Board as needed; (b) potential topic areas identified by BAC, School Board members, or other stakeholders that could be a focus on BAC's future activities; and (c) other BAC engagement opportunities (e.g., Community Budget Forum). BAC is hopeful that the balance of the feedback provided by the School Board on these latter topic areas will be available as a helpful reference to inform BAC activities in 2020-2021 and beyond.

BAC appreciates the School Board's support of its work and will endeavor to continue to provide the best recommendations possible on the budget and fiscal affairs of Alexandria City Public Schools.

APPENDIX 1: BAC SURVEY RESULTS AND INTERVIEW SUMMARIES

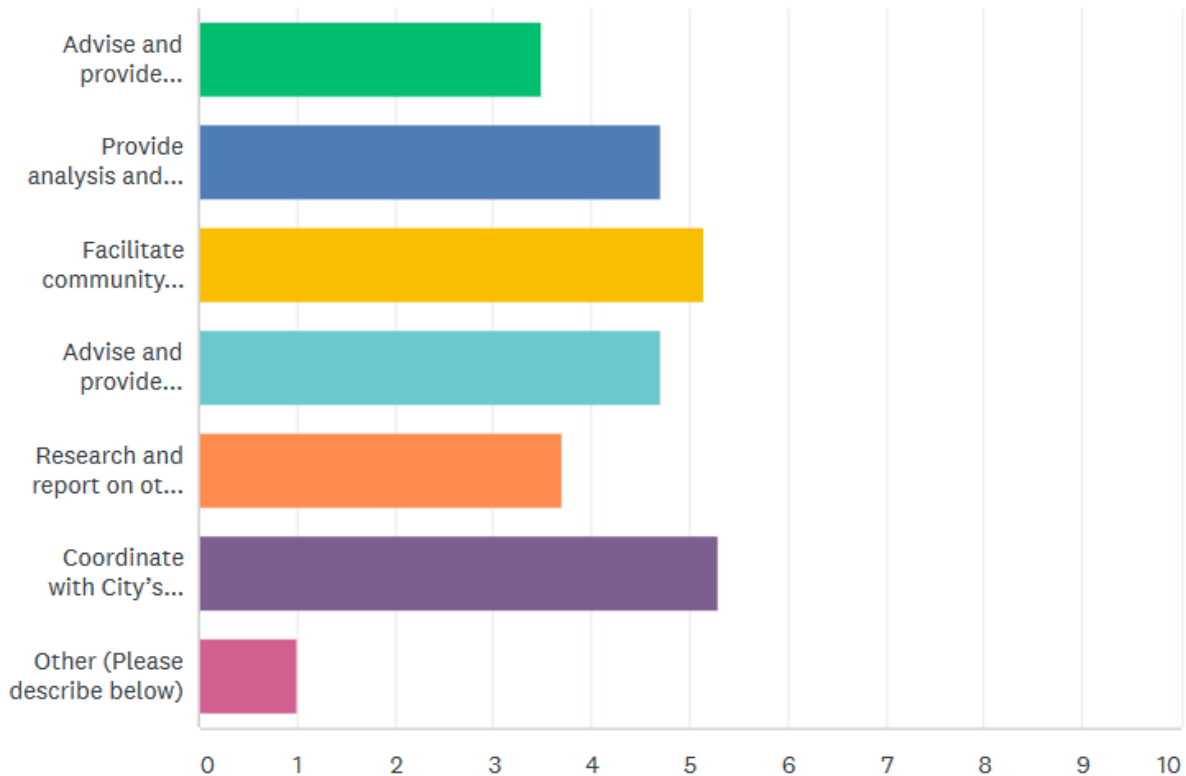
Seven of the nine current ACPS School Board members completed BAC’s survey. In addition, BAC members engaged with ACPS School Board Members who made themselves available to participate in one-on-one interviews to discuss further the issues outlined in the survey. The following is a summary of those responses. Survey results are listed separately from feedback generated through in-person discussions.

Potential BAC Focus Areas [Survey Results]

QUESTION: BAC’s goal is to ensure that its work is practical, useful, and of help to School Board members. We would be most grateful for your informal feedback on the following as we develop a best practices memo on BAC’s strategic focus. Please rank the following focus areas from 1-7 according to greatest impact/usefulness to the School Board.

- Advise and provide recommendations on the development of ACPS budget priorities
- Provide analysis and/or recommendations on ACPS capital and combined fund budgets upon release
- Facilitate community budget engagement during budget process
- Advise and provide recommendations on the ACPS budget process
- Research and report on other budget and finance-related topics
- Coordinate with City’s Budget and Financial Affairs Advisory Committee (BFAAC) and other school district BACs to provide recommendations on budget and finance-related topics
- Other (Please describe below)

RESPONSES (Weighted)



“Other” (Above)

“Other” included three responses:

(1) N/A

(2) It would be really helpful to determine the effectiveness of our Budget calendar/timeline, especially in consideration of the City's budget calendar. The Board has discussed the fact that we may want to consider moving our budget calendar up in order to ensure that we have a Board approved budget before the City Manager presents his budget recommendations to City Council. As it currently stands, the City Manager presents the Superintendent's proposed budget BEFORE the School Board has approved it.

(3) BAC could also provide analysis and/or recommendations related to financial reporting and accountability. For example, the Arlington School Board employs an internal auditor who reports directly to the board and is independent from APS administration. I'm interested in learning more about how this came about and what it accomplishes. I have observed community members complain about capital projects exceeding their initial budget, questioning if facilities and maintenance improvement work was completed, etc. I want our community to feel confident that we are being good stewards of taxpayer dollars. This probably reflects the need for improved communications more than anything.

INDIVIDUAL RESPONSES (Attached)

As you can see, there was not consensus among School Board members surveyed about what should be BAC's highest priority. In contrast, priorities were quite evenly split among School Board members. The individual rankings (anonymized) demonstrate the diversity among Board Members as to how they ranked the listed priorities.

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Advise and provide recommendations on the development of ACPS budget priorities	6
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Provide analysis and/or recommendations on ACPS capital and combined funds budgets upon release	4
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Facilitate community budget engagement during budget process	3
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Advise and provide recommendations on the ACPS budget process	2
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Research and report on other budget and finance-related topics	5
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Coordinate with City's Budget and Financial Affairs Advisory Committee (BFAAC) and other school district BACs to provide recommendations on budget and finance-related topics	1
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Other (Please describe below)	7
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Provide analysis and/or recommendations on ACPS capital and combined funds budgets upon release	4
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Facilitate community budget engagement during budget process	1
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Advise and provide recommendations on the ACPS budget process	5
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Research and report on other budget and finance-related topics	2
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Coordinate with City's Budget and Financial Affairs Advisory Committee (BFAAC) and other school district BACs to provide recommendations on budget and finance-related topics	6	

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Facilitate community budget engagement during budget process	6	
Advise and provide recommendations on the ACPS budget process	4	
Research and report on other budget and finance-related topics	5	
Coordinate with City's Budget and Financial Affairs Advisory Committee (BFAAC) and other school district BACs to provide recommendations on budget and finance-related topics	2	

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Other (Please describe below)	7
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Additional Comments on BAC Focus Areas [In-Person Discussions]

BAC members explored potential BAC focus areas further during individual, in-person conversations with School Board members. Additional feedback generated through those discussions is included below:

1. BAC members should participate in the School Board's budget priorities setting exercise. During this exercise, various sets of data are shared with the School Board and in turn, inform where the School Board will set its budget priorities for the coming fiscal year. BAC could also facilitate an effort to secure community feedback or information that could also be considered in the development of budget priorities. It was suggested that it should be standard practice to have BAC on the agenda for one of the School Board's August meetings, prior to the budget retreat. BAC could do community surveying in May, reporting in June, that might inform budget priority setting. BAC could perhaps provide a more objective assessment of community needs and concerns as it relates to the budget. Community feedback is often skewed by who comes to the Board during public comment or writes to School Board members; it may not be a true or accurate reflection of community concerns.
2. BAC may be able to uniquely identify system-wide issues where there needs to be further time spent developing measures to assess effectiveness vis-à-vis investment.

Special Topics for BAC Input [Survey Results]

QUESTION: BAC Bylaws direct that, upon the School Board's request, BAC may provide studies and recommendations on special topics and issues. Please list any topics that in your view might benefit from BAC consideration (e.g., policy on student lunch debt balances; academic return on investment; etc.)

RESPONSES:

1. types of audits board might consider sponsoring or requesting
2. fees for out of school programs/facilities use
3. school lunch debt issue
4. comparison of funds (e.g., Medicaid, reimbursement we receive versus similar jurisdictions)
5. how to address concerns re: equity through the budget. See research done by Professor Marguerite Roza with Georgetown's Edunomics Lab <https://edunomicslab.org/about-us/>
6. through community engagement, identify issues that may come up that need to be addressed within the budget that may be overlooked
7. ongoing employee benefits analysis and recommendations
8. learning more about Academic Return on Investment; some members mentioned particular areas, including:
 - a. investment in text books in light of decision to make text book purchases part of the CIP – yet there is sometimes feedback that funds are spent on textbooks that

were never used, or used for a year and then discarded in favor of a different text book – how do we know we are making a sound investment?

- b. return on investment for the Young Scholars Program, specifically in its ability to identify underrepresented groups into the Talented and Gifted program.
9. best practices around the budget process, timeline and policies
10. best practices around fund balance/reserves
11. best practices around employee retirement funds
12. exploration of how the board's priorities can be reflected in the budget and measured for effectiveness
13. city-schools collaboration
14. innovative ideas for increasing community engagement in the budget process
15. cost-benefit analysis of direct hire school custodians vs. contracted out custodial services
16. school libraries are under-utilized as they are only open during the school day; analysis of what it would cost to keep school libraries open to the public after school and into the evening
17. financial review of translation/interpretation services (e.g., cost implications for underutilized services, equipment costs, are we getting the best "bang for the buck?")
18. potential cost savings for environmentally conscious changes in ACPS (i.e., eliminating single-use Styrofoam trays in cafeterias, utilizing electric school buses, ensuring all light bulbs are energy efficient, etc.)

Additional Comments on Special Topics for BAC Input [In-Person Discussions]

BAC members explored potential BAC special topics during individual, in-person conversations with School Board members. Additional feedback generated through those discussions is included below:

1. Academic Return on Investment study.
2. Measure the effectiveness of the budget vis-à-vis equity and achievement.
3. Examine budget-related efficiencies of co-location between schools and government operations.
4. Identify best practices from other jurisdictions and share with the School Board.
5. It should be standard practice to have BAC on the agenda for one of the School Board's August meetings. BAC could do community surveying in May, reporting in June, that might inform budget priority setting.
6. Make recommendations around budget-related changes, including:
 - a. Adjust the calendar so that the School Board approves the Combined Funds Budget before the City Manager releases his proposed budget. The fact that the School Board approves the budget after the City Manager releases his budget undermines and diminishes the hard work done by the School Board, and the School Board's role in approving the budget (one of its primary functions).

- b. Allow School Board members to submit questions to ACPS staff after the Budget Public Hearing.
- c. Provide answers to School Board questions before the next Work Session.

APPENDIX 2: BAC MEMORANDUM #1,
PRELIMINARY BOARD FEEDBACK ON BAC BEST PRACTICES

MEMORANDUM

DATE: January 17, 2020

TO: Members of the Alexandria City School Board

FROM: Budget Advisory Council
Erin Dahlin (Chair); Nancy Drane (Secretary); Emily Brock; Sean McEnearney;
Sukumar Rao; Lillian Vagnoni

SUBJECT: BAC Memo #1 – Preliminary Board Feedback on BAC Best Practices

CC: Dominic Turner, ACPS Chief Financial Officer
Robert Easley, ACPS Director of Budget and Financial Systems
Kathy Stenzel, City Budget and Fiscal Affairs Advisory Committee

School Board members are asked to share preliminary thoughts on areas where BAC could potentially support the School Board’s work, opportunities for BAC-School Board engagement, topics that could benefit from BAC research and review, and the like. BAC members welcome feedback via e-mail to Erin Dahlin, BAC Chair, at erindahlin@hotmail.com. (Alternatively, School Board members may complete this identical online survey, available at: <https://www.surveymonkey.com/r/Y87VV3Q>.) BAC members will also follow up with School Board members individually to follow up on the survey.

Potential BAC Focus Areas

BAC’s goal is to ensure that its work is practical, useful, and of help to School Board members. We would be most grateful for your informal feedback on the following as we develop a best practices memo on BAC’s strategic focus. Please rank the following focus areas from 1-7 according to greatest impact/usefulness to the School Board.

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 - Other (Please describe below)
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Special Topics for BAC Input

BAC Bylaws direct that, upon the School Board's request, BAC may provide studies and recommendations on special topics and issues. Please list any topics that in your view might benefit from BAC consideration (e.g., policy on student lunch debt balances; academic return on investment; etc.)

- 1.
- 2.
- 3.

BAC Membership

As set forth in BAC's 2020 Scope of Work, BAC membership is now at six (6), only one more than the minimum required and far less than the maximum of seventeen (17) members. BAC encourages School Board members to consider nominating additional members to BAC. BAC members are also happy to act in a recruitment role in identifying potential members, if appropriate.

BAC also encourages the School Board to consider developing a consistent membership structure for all Board committees, including BAC, to ensure committees continue to include representation from a wide range of stakeholder perspectives.

APPENDIX 3: BAC 2019-2020 Scope of Work

MEMORANDUM

DATE: January 17, 2020

TO: Members of the Alexandria City School Board

FROM: Budget Advisory Council
Erin Dahlin (Chair); Nancy Drane (Secretary); Emily Brock; Sean McEnearney;
Sukumar Rao; Lillian Vagnoni

SUBJECT: 2020 Scope of Work

CC: Dominic Turner, ACPS Chief Financial Officer
Robert Easley, ACPS Director of Budget and Financial Systems
Kathy Stenzel, City Budget and Fiscal Affairs Advisory Committee

The School Board Budget Advisory Committee (BAC) has developed the following scope of work document for the School Board's review. BAC would like to use this year to develop a series of memoranda focused on recommendations and best practices that will guide future BAC work. BAC's primary goal is to ensure that, consistent with [its bylaws](#), it is providing practical information to the School Board that supports the School Board's budget-related activities and is responsive to School Board members' needs. Within these best practices will be recommendations around ensuring timely information flow between BAC and School Board members on potential areas for BAC to explore and, subsequently, opportunities for feedback on BAC's work. In developing these best practices, BAC plans to incorporate the City Council Budget and Fiscal Affairs Advisory Committee's (BFAAC) model of providing shorter, tactical memos throughout the year rather than delivering one comprehensive report annually. Finally, BAC will provide recommendations around BAC membership and recruitment to ensure that BAC membership is sufficient to support its important work. (Currently, BAC membership is just above the minimum required, at six (6) members, far short of the maximum allowed of seventeen (17) members.)

Memo #1: Preliminary Memo Soliciting Input on BAC Best Practices [January 2020]

Today we are also submitting a preliminary memo to School Board members soliciting informal feedback on BAC activities. School Board members are asked to share preliminary thoughts on areas where BAC could support the School Board's work, opportunities for BAC-School Board engagement, topics that could benefit from BAC research and review, and the like. BAC members will follow up with School Board members individually for short interviews to gather additional, informal feedback. BAC will also interview other relevant stakeholders. This will be important feedback to then incorporate into Memo #3 on BAC Best Practices.

Memo #2: Joint Memo with BFAAC on Status of the Recommendations of the Joint Task Force [March 2020]

This memorandum mirrors the [BFAAC's FY 2021 Scope of Work](#) and will be filed jointly.

Memo #3: Memo on BAC Best Practices [June 2020]

This memorandum will: (a) suggest procedures and a timeline for BAC's annual activities and communication with the School Board, to include a time frame for soliciting feedback from School Board on potential topics for BAC memos for the upcoming year and engagement opportunities between BAC and the School Board as needed; (b) list potential topic areas identified by BAC, School Board members, or other stakeholders that could be a focus on BAC's future activities; (c) provide recommendations on adjustments to the ACPS budget process and/or calendar, based on feedback and BAC observations of the FY21 process; and (d) list and discuss other BAC engagement opportunities (e.g., Community Budget Forum).

Memo #4: Memo on Budget Communications Recommendations [July 2020]

BAC believes that it is important that accessible budget-related information be made available to members of the public and that there be a greater focus on communications around ACPS budget development and priorities. BAC will develop a set of recommendations around budget-related communication opportunities that might be pursued with school and broader community stakeholders. This may include an analysis of budget information available on the ACPS website. BAC will also hope to build on the ACPS Communications Audit recently conducted by BetsyOS PR LLC.

Other Memos as identified by the School Board

Once at its full complement of members, BAC will be available to support the School Board throughout the year as matters may arise, welcoming requests from the School Board on matters where guidance can be helpful.

BAC appreciates the School Board's support of its work and will endeavor to continue to provide the best recommendations possible on the budget and fiscal affairs of Alexandria City Public Schools.

APPENDIX 4: BAC MEETING MINUTES (SEPTEMBER 2019 – MARCH 2020)