

MEMORANDUM

DATE: May 18, 2021

TO: Members of the Alexandria City School Board

FROM: Budget Advisory Committee
Erin Dahlin (Chair); Nancy Drane (Secretary); Selena El Hajji; Sean McEneaney;
Sukumar Rao

SUBJECT: Budget Process Report

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”) presents the following report and recommendations to members of the Alexandria City School Board (“Board”) in furtherance of BAC’s 2020-2021 proposed scope of work.

Background

During its 2019-2020 term, BAC surveyed the Board for input on ways that BAC could support its efforts to inform BAC’s 2020-2021 scope of work. One of the issues Board members identified was the relative sequencing of the Board’s and Alexandria City Council’s (“Council”) budget review and approval. Several Board members voiced concern that the Board’s role in approving the Superintendent’s proposed budget had been devalued over time because the Alexandria City Manager typically releases his proposed budget to the Council (including the ACPS appropriation) *before* the Board is scheduled to approve the Superintendent’s proposed budget. This was described as problematic because:

1. a Board vote adjusting the Superintendent’s proposed budget *after* the City Manager’s budget is released would be practically difficult to implement;
2. it undermined one of the primary roles and functions of the School Board, to review and approve the budget; and
3. having the City Manager saying that he’s met ACPS’ request when the School Board has not actually approved the budget diminishes the Board’s role and autonomy.

Board members noted that in recent years, this concern was less acute because the Board was sufficiently aligned with the Superintendent on the budget request, but if it were not the case, it could be highly problematic – and that as a best practice, it should be corrected.

Board members shared that this concern had been discussed over many years both internally within the Board and during joint Board-Council discussions, but that cited challenges in aligning the schedules effectively deemed the problem too difficult to solve. During the Ad Hoc Joint City-Schools Facility Investment Task Force meetings, reference to a 2007 recommendation to establish budget targets for the Schools was referenced in an available [BFAAC memo](#). This memo provided a history lesson, of sorts, on how the city and schools budget timelines have evolved as a

result of hugely misaligned processes in the past. Board members asked BAC to examine the issue with fresh eyes, and endeavor to identify potential ways to streamline the budget process in order to allow for more optimal alignment between the Board and Council calendars. BAC agreed, and incorporated this into its 2020-2021 Scope of Work. (*Appendix A*)

Goals

BAC's goal in taking on this work was to determine whether there is a way for the Board to develop a more streamlined, efficient budget process. While the concerns addressed above were the primary impetus for seeking this examination, BAC endeavored to look at the budget process holistically. For the purposes of this effort, BAC was focused on the Board's Combined Funds budget process and not the Capital Improvement Program ("CIP") budget process. Since the Board's review of the CIP occurs in November and December, it doesn't raise the same sequencing concerns.¹

In BAC's view, the most pressing issues to be explored included:

1. an overview of the ACPS budget process and identification of sequencing concerns with the City budget calendar;
2. identification and exploration of the most significant impediments to aligning the Board and City budget calendars;
3. comparisons with other neighboring or comparable jurisdictions' budget calendars; and
4. identification of potential recommendations for a more streamlined, efficient Board budget process, with the related costs/benefits identified.

While one option might be to ask the City to adjust its calendar, BAC endeavored to identify adjustments that were within ACPS and Board control. BAC explored these issues through discussions with individual Board members, ACPS budget staff, and through comparison with neighboring or comparable jurisdictions identified in consultation with ACPS budget staff. BAC's goal was to be guided by principles of efficiency and 'working smarter, not harder,' knowing that having a simpler process often leads to better engagement. While most of our recommendations are through the lens of the schedule and timing, we have made other recommendations that we think would benefit the budget process more generally.

Overview of ACPS Budget Process and Streamlining Opportunities

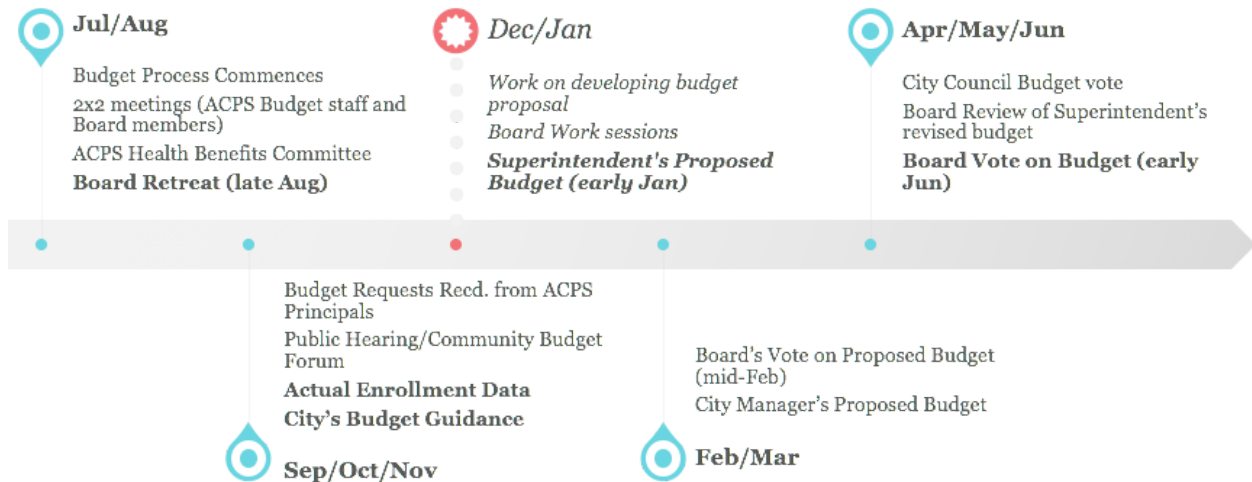
BAC conferred with ACPS budget staff to seek their qualitative assessment of the budget process. Generally, ACPS budget staff shared that the Board's deliberation of the budget feels "compressed." In fact, ACPS budget staff urged BAC to consider whether the Board might move the approval vote to an even later date in order to allow for more time for Board deliberation. At the same time, during discussions, ACPS budget staff expressed an openness to streamline certain parts of the process to promote efficiency, as discussed below.

¹ That said, we do note later in this memo that adjustments to the CIP budget review might allow more time for the Combined Funds budget development and review.

While the ACPS budget calendar (*Appendix B*) speaks for itself, we have included this summary of the budget development process, incorporating a discussion of some of the external factors that play a role in the timeline.

Budget Timeline

Timeline - Summary



Narrative Overview of the ACPS Budget Process

ACPS budget staff generally begins the budget process during the month of July. ACPS budget staff meet with Board members in August in two-by-two meetings to provide introductory, 'budget 101' information to get the process started. Separately, an ACPS health benefits committee convenes during the summer months to consider whether there will be any recommended benefits-related changes to incorporate into the budget.² This is a critical piece, since such a high percentage of the ACPS operating budget is dedicated to staff compensation and benefits.

The Board typically holds a retreat/work session in late August to set substantive budget priorities and rules of engagement for the budget process. This budget priority work session is guided by a comprehensive set of materials prepared by ACPS staff, including achievement data, and is reflective of the Board's strategic vision. Several related work sessions follow in early September before the priorities and rules of engagement are formally adopted by the Board. All told, there are at least five Board sessions devoted to setting priorities, budget engagement rules, etc. in August, September, and October.³ These then guide the development of the ACPS budget.

² This work actually begins earlier in the Spring, when ACPS works with a third-party consultant to develop and refine benefits projections.

³ For FY21, there was a retreat on 8/27/20, work session on 9/10/20, adoption of calendar and budget process on 9/17/20, fiscal forecast work session on 9/17/20, and adoption of budget priorities on 10/1/20.

After budget priorities are set, ACPS budget staff meet with ACPS principals and staff to promote and support the development of budget requests reflective of those priorities. These budget requests are received by ACPS budget staff during the month of October. Also during October, the Board holds a public hearing (for FY22, it was on October 1, 2020, the same day as the budget priorities were adopted), and ACPS budget staff traditionally hold a Community Budget Forum to preview the budget process for that year and the priorities that will guide the budget process (for FY22, it was on October 19, 2020).

Several other pieces of critical information are received by ACPS budget staff during the months of October and November. Despite being targeted to arrive in late-September, it is usually during the month of October that ACPS receives actual enrollment or average daily membership (ADM) data. This data guides Virginia state funding projections for the fiscal year, which make up about \$50M of the total budget (close to \$300M in FY21). The City's budget guidance, which typically comes out at the end of October or beginning of November following a Council retreat, is another critical piece of information since City funds formulate approximately 75% of the total budget. Enrollment projections are also usually received the first or second week of November.⁴

During the months of November and December, ACPS budget staff work on reviewing and refining budget proposals and compiling them into a workable budget proposal. ACPS staff complete as much of the draft budget as they can without the projections described above, but they are needed in order to finalize the draft budget. ACPS budget staff noted that inputting the enrollment numbers is not as simple as it might seem, and that principals often need to go back to their staffing plans to readjust not just classroom, but other positions, based on enrollment figures.

It is during this same time that the CIP is considered by the Board. This is handled separately from the Combined Funds budget and in the ACPS budget staff's view, more straightforward as it is a multi-year document. The Superintendent typically presents the proposed CIP in November (during a regular Board meeting), followed by two Board work sessions, a public hearing (held on the same day as one of the work sessions), two add/delete sessions, and ultimately, the adoption of the CIP in mid-December. Typically, the discussion is focused on the activities slated for the next fiscal year and what has changed from the prior year's approved CIP.

The Superintendent's Combined Funds budget proposal is typically released in early January, accompanied by a comprehensive budget book. ACPS budget staff continue to support the Superintendent and the Board during the months of January and February through a series of two work sessions, two public hearings (both on the same dates as regular Board meetings), and two add/delete sessions.⁵ The first work session includes a presentation to the Board from ACPS staff on the compensation and benefits pieces of the proposed budget (about 88% of the total budget). The second work session includes a presentation to the Board from ACPS staff on the remaining, operating pieces of the proposed budget (about 12% of the total budget). While two add/delete sessions are scheduled to allow for Board deliberation on changes to the Superintendent's proposed budget, the second add/delete is often unnecessary.

⁴ Note: In 2020, these were received during the last week of November/first week of December due to pandemic-related delays.

⁵ The Board tends to avoid discussing and adopting measures at the same meeting. Work sessions are more about "having" the discussion, where at meetings they "adopt" the measure. That may require multiple meetings to resolve a particular item.

This work culminates in the Board's vote on the proposed budget (incorporating those add/deletes) in mid-February. As noted above, this vote typically occurs after the City Manager has released his proposed budget (including the ACPS allocation). For example, in 2020 the City Manager released his proposed budget to the Council on February 16 and the Board adopted the ACPS Combined Funds budget on February 18.

Attention then turns to the Council's budget process. The Council typically votes on its budget in mid-April. The Board then reconsiders the Superintendent's adjusted CIP and Combined Funds budgets in light of the Council's appropriation. The Board holds one work session, one add/delete session, another public hearing (on the same date as one of the Board work sessions) and then ultimately adopts the adjusted budgets in early June.

Coordination with City Staff

ACPS staff noted that there is robust City-Schools coordination throughout the year. The Superintendent and the City Manager meet bi-weekly, and the ACPS Chief Financial Officer meets frequently with the Deputy City Manager and has direct access to the Director of the City's Office of Management and Budget. These conversations, particularly among budget staff, accelerate in October and throughout the remainder of the budget process. Similarly, there are frequent opportunities for Council and Board leadership to meet throughout the year, including formal joint Council-Board sessions and a City-Schools subcommittee composed of elected and staff leadership. A joint Council-Board budget work session occurs in late February (after the release of the City Manager's proposed budget).

ACPS Staff Thoughts on Streamlining Opportunities

BAC explored opportunities for streamlining the budget process with ACPS budget staff, beginning with the budget development process. ACPS budget staff noted several downsides to trying to shorten the timeline leading up to the Superintendent's proposed budget release, going so far as to say it would be practically "impossible." One cited risk of shortening the budget development timeline would be to reduce opportunities for staff engagement. ACPS budget staff described a robust, deliberative process between its office and other ACPS leaders as the budget is refined and developed. Faced with a reduced timeline, ACPS budget staff might need to make quicker, final decisions on smaller questions where otherwise they'd prefer to engage with responsible staff. In making this point, ACPS budget staff noted that even budgetary decisions that appear data or formula driven can have nuances with respect to staffing or individual school needs that they like to have time to assess with staff and, as described above, some of those decisions are dependent on data that is received during the Fall months.

ACPS budget staff also voiced concern about its capacity to move the budget more quickly. As it is, the ACPS budget staff is hard pressed to complete the 500 page budget book and related materials by the Superintendent's early January release, and this requires working over the Winter break. (It is worth noting that the length of the ACPS budget book rivals other jurisdictions's entire budget for city and schools combined.) If ACPS budget staff were forced to move the release of the Superintendent's proposed budget to December (a month earlier) it'd only have 3-4 weeks from the receipt of enrollment figures and other key data received in November (if timely received) to put together 75% of the budget and publish a 500 page document. ACPS budget staff raised concerns that this would necessarily impact the quality of the proposed budget, with less time to conduct due

diligence on budget items, develop justifications for budget changes, solicit feedback from ACPS staff and other stakeholders, and perform a true analysis. In sum, they felt that the quality of the budget might be compromised by pushing it back into December.

In BAC's view, the availability of key data is a significant barrier to moving the Superintendent's budget release much earlier. That said, there may be opportunities for streamlining things during the Fall that would free up ACPS budget staff to work on the Combined Funds budget and result in some efficiencies. For example, there may be opportunities to consolidate the budget priorities and engagement guidance process in the early Fall. ACPS budget staff mentioned that moving the CIP budget process earlier might also open up some additional staff time to work on the operating budget. This could be feasible since there is not as much dramatic movement from year to year in the CIP budget. These opportunities are explored in more detail in BAC's recommendations.

In contrast, ACPS budget staff felt that looking for efficiencies in the timeline after the budget is presented in January would be a more promising area to examine.

In Section D of the School Board's policies, [Board policy](#) DB requires that the calendar include "at least one work session for reviewing the budget and at least one public hearing on the budget." For the CIP budget there were two work sessions, two add/delete sessions, and a public hearing (held on the same day as one of the work sessions). For the Combined Funds budget, there were another two work sessions, two add/delete sessions, and two public hearings (both held on dates of other regularly scheduled Board meetings). In addition, there is a public hearing, work session, and add/delete session scheduled for the adjusted CIP and Combined Funds budgets (after the City's budget is finalized). [Note - these are in addition to the budget work sessions and combined CIP/CF public hearing that occur in August-October, prior to budget releases.]

ACPS staff noted that public hearings can be hard to place. This year, the Board wanted to do two public hearings, at least one before add/deletes. Board members have found it important to have public hearings early on, in advance of their opportunity to ask questions, so that their questions can be informed by feedback from the community. This has been viewed as preferable to holding them during or after the add/delete process, which leaves little time or opportunity to react to public comments. However, ACPS budget staff report that public participation in these public hearings has been uneven. Another observation made was that multiple public hearings dedicated to the budget are perhaps unnecessary, since there is an opportunity to provide public comment at every Board meeting. Finally, another observation was that while add/deletes are often scheduled for multiple meetings, the second add/delete is often ultimately unnecessary.

The above observations are incorporated into BAC's recommendations below.

On the question of alignment with the City calendar, ACPS staff observed that Board approval would have to move up significantly to be meaningful. A Board vote just a few days before the City Manager's proposed budget release, which might be viewed as symbolically important, is unlikely to provide any meaningful opportunity to change the trajectory of budget decision-making. In reality, the City's budget is well into its development even before the Superintendent releases his budget in early-January, and ACPS represents approximately 1/3 of that budget. The City would be unlikely to make large changes to the budget unless it had significant lead time. For example, if the Board votes and asks for an additional \$10M more than what the Superintendent proposes, the City might be hard pressed to make that change in January or February. They'd need to approve that kind of

increase earlier. However, the Council does have the opportunity to reallocate or identify additional revenue through its own budget process after the City Manager's budget is released. For that reason, a Board budget that exceeded the Superintendent's proposed budget might still be considered by the Council. As discussed below, these dynamics make frequent and open communication between ACPS and the City all the more important.

Comparison with other Jurisdictions

BAC examined the school budget process in four neighboring or comparable jurisdictions that were identified in consultation with ACPS budget staff: Arlington County, Fairfax County, City of Newport News, and City of Richmond. BAC's examination was focused generally on timing and sequencing of budget decision-making by School Board and City/County officials and the components of the budget process, and specifically on the following areas:

1. review of budget calendar(s) with attention to key dates including the release of the proposed budget by the Superintendent to the School Board; School Board vote on Superintendent's proposed budget; release of City/County proposed budget by City Manager/County Executive or equivalent; and City/County vote on final budget;
2. formal interplay between School Board and City/County around budget setting (e.g., joint budget work sessions, meetings, etc.);
3. level of public engagement during School Board budget process (e.g., community budget forum, public hearings, etc.);
4. rules of engagement for budget process (e.g., add/deletes, etc.); and
5. whether, how and when budget priority setting is made and how it is incorporated into budget planning and decision making.

BAC's examination was almost exclusively based on publicly available information. The budget calendars of these jurisdictions are included in the Appendix for reference.

BAC made some general observations of how Alexandria's process compares to the other jurisdictions studied:⁶

1. Alexandria's timeline for setting budget priorities is fairly comparable to the other jurisdictions studied.
2. The date that the Superintendent releases his or her budget to the School Board is fairly similar across jurisdictions. For example, for FY22 the Alexandria and Fairfax County Superintendents released proposed budgets on the same date (January 7). In Arlington and the City of Richmond, the Superintendent releases the budget in February.
3. Several jurisdictions have a fairly truncated deliberation process. For example, the City of Richmond examines the Superintendent's proposed budget for about one month before it is approved and sent on to the Mayor.
4. Alexandria is somewhat of an outlier in having the School Board approve the Superintendent's proposed budget *after* the general budget is proposed by the City Manager/Executive to the City/County governing body. For example, the Fairfax County School Board approves its budget five days before the County Executive releases the County proposed budget, and the City of Richmond School Board also adopts its budget before

⁶ There were also some differences in how capital budget decisions were made, but BAC did not thoroughly examine in light of its focus on the operating funds side of the budget process.

submission to the City Council for inclusion in the Mayor's budget proposal. However, in Arlington County, it appears that the County budget is proposed before the Superintendent issues the school budget.

5. Alexandria's budget calendar offers more formal opportunities for public engagement during the budget process than other jurisdictions. For example, the Alexandria School Board holds approximately 5 budget-related public hearings (1 CIP/CF, 1 CIP, 2 CF, 1 Adj. Budget) plus a Community Budget Forum throughout the budget process. In contrast, the City of Richmond offers only one public hearing before its School Board, but offers other opportunities for public engagement through the City's budget process. Arlington has 3 public hearings before the School Board (2 CF, 1 CIP), with Fairfax School Board offering 3-5 hearings (2 of those hearings were 'extra' dates, only if needed).
6. It also appears that Alexandria includes more work and related (i.e., add/delete) sessions than other jurisdictions. For example, Alexandria holds 14 budget related work sessions (3 general, 4 CIP, 4 CF, 3 Adj. Budget), as opposed to 9 for Arlington (6 CF, 3 CIP) and 6 in Fairfax County.
7. Alexandria's budget calendar seems to offer slightly more formal opportunities for the School Board and Council to meet around budget setting (e.g., priority setting, joint budget work sessions, meetings, etc.) although this is common among all jurisdictions.

Recommendations

Based on the information, feedback, and analysis described above, BAC has developed the following recommendations for the Board's consideration:

1. **The Board should adopt a budget calendar that allows for a Board vote on the Superintendent's proposed budget before the City Manager budget release to the Council.** Every effort should be made to schedule the Board's vote as far in advance of the City Manager's budget release as possible in order to be meaningful. It is BAC's view that this sequencing is in keeping with and will reinforce the Board's appropriate governance role, allow for productive Board feedback on the Superintendent's proposed budget, and demonstrate to the Council and the community that the staff and Board are aligned in the assessment of its needs. ***Moving up the adoption date will require changes to the budget calendar, however. BAC has included some suggestions for where the calendar might be changed in order to allow for an earlier adoption date. These should be considered by ACPS budget staff and the Board when coming up with proposals for the FY23 Budget Calendar, as referenced below.***
2. **The Board should continue to have robust engagement with the Council on budget related issues both before and during the budget process.** Not only is this level of public engagement good governance, but it allows the Board to communicate frequently with the Council on its budget views and preview any discussions that might occur during the approval process for the Superintendent's proposed budget – knowing that the time between that vote and the release of the City Manager's budget will be short, even if better aligned. Most importantly, if the Board is interested in pursuing a significant fluctuation from the prior year, it would behoove the Superintendent and Board to preview that to the City Manager and City Council as early as possible to allow for planning.

3. **ACPS should consider preparing a list of “reach” items beyond the Superintendent’s proposed budget that could be pursued with additional funding.** ACPS’ practice appears to be to produce proposed budgets that generally comport with the budget guidance issued by the City in the Fall. While this ensures a narrowly tailored and realistic budget that fits within the funds that can be reasonably expected to be available to ACPS, it doesn’t allow for the identification of additional or expanded budget items that might be pursued should additional funding be identified or secured. As noted above, the Council does have opportunities to raise revenue through its budget process that, theoretically, could be utilized to expand ACPS’ budget in order to fund additional budget items. In BAC’s view, this “reach” budget would be an invaluable tool for the Board, community members, and individual Councilmembers as they engage in City-level public engagement on the budget. And it may better reflect the true budget needs ACPS has assessed in order to maintain the type of school system it believes is in the best interest of the community.

4. **The Board should revamp its public engagement on budget issues to be more equitably accessible, meaningful, and efficient, in keeping with the Board’s stated equity and inclusion goal. ACPS and the Board should create a detailed and actionable communication plan related to budget-related engagement.** Giving parents and community members multiple ways to engage that do not require physically appearing at a public hearing would allow for more equitable access to providing feedback to the Board. This approach, while independently valuable, may also create opportunities to streamline the budget calendar to allow for the alignment referenced above. It may seem counterintuitive to adjust or reduce formal public engagement calendar items on an issue as critical as the budget, but in BAC’s view, “bigger is not better.” ACPS public engagement opportunities like the Community Budget Forum and public hearings on the budget are often poorly attended and participation is not diverse, nor representative of the community. BAC’s view is that being more strategic, deliberate, and targeted with public engagement might yield better results. Further, equity demands engagement opportunities other than formal public hearings.

Elements of this budget engagement plan should include:

- a. multiple modes of communication, genuine collaboration, and engagement with external stakeholders;
- b. a work plan calendar that allows for sufficient notice to the public for budget-related opportunities/events;
- c. a consideration of how this engagement translates to community members who do not have family members enrolled in ACPS, with emphasis for the importance of investment in ACPS as a community good;
- d. means to solicit participation from ACPS families and the larger community in its various budget-related public engagement tools well in advance using email, text, and more on-the-ground outreach, such as through the FACE Center, PTAC, PTAs, and other community groups (e.g., Casa Chirilagua);
- e. use of online tools like a survey/comment page on Division’s budget page (e.g., used in Fairfax County and Newport News) to solicit feedback on the budget; and
- f. acceptance of written comments (in lieu of live testimony) during Board meetings and public hearings and continued allowance of video, rather than in-person testimony; consider tools like “think tank” that promote interactive engagement during public hearings or other forums

5. **The Community Budget Forum, traditionally held in October, has been a missed opportunity for public engagement and should be revamped if continued.** ACPS should reconsider its goals in offering the Community Budget Forum (i.e., education about the budget process, soliciting feedback on budget priorities, reviewing the content of the budget, or something else) and whether the format and timing is appropriate. It may be that other public engagement approaches, as described above, would be more effective in meeting ACPS's goals here. If the event is continued, ACPS budget staff should partner with the FACE Center, PTAC, or other entities well in advance to gain feedback on program format and ideas for generating interest and participation. BAC is of course also willing to be a partner in this effort.
6. **If it had a full complement of members,⁷ BAC might also be utilized to solicit and synthesize public feedback on the budget and then submit it to the School Board for its consideration.**
7. **ACPS budget staff has made positive improvements to the website in the past several years – ACPS should continue to pair the public engagement opportunities listed above with robust public information on budget-related issues (e.g., interactive and educational materials on ACPS budget web page).**
8. **ACPS' efforts to improve its budget-related communications through use of short, digestible fact sheets and on the budget "telling a story," etc. should be pursued.** For example, the published budget calendar, while comprehensive, is hard to read and could be streamlined for public-facing communications.
9. **In consultation with the Board, ACPS budget staff should examine developing a streamlined and simplified version of the Budget book without losing the necessary information and analysis to make informed decisions.** The development of the budget book requires significant staff time. Further, at nearly 500 pages, the budget book is challenging for the public (and presumably Board members) to digest. Streamlining this document should have the additional benefit of freeing up budget staff to work on the development of the Combined Funds budget.
10. **ACPS budget staff, in consultation with the Board, should propose several versions of the FY23 Budget Calendar for the Board to consider, consistent with the observations and recommendations included in this memo.** Specific ideas for streamlining the budget calendar are listed below. Each comes with trade offs, but should be considered:

Priority Setting, Rules of Engagement, and Initial Public Engagement Stage

- Reduce the budget-related work sessions in September to one work session to discuss calendar, process, rules of engagement, priorities, and fiscal forecast (i.e., combine work sessions that were held on 9/10 and 9/17)

⁷ For at least the last two years, BAC has not enjoyed a full complement of members. Having a group of 4 or 5 people is insufficient for BAC to perform its functions robustly. BAC recommends the Board develop a strategy to expand participation in BAC and other advisory committees. A procedure where each Board member designates a member (similar to BFAAC) may be advisable.

- Replace the Community Budget Forum (held on 10/19) with alternative communication channels as described earlier. If the Community Budget Forum continues to be held, it should be vastly reformatted to ensure broader, more equitable public engagement, and could be combined with the public hearing (as described below).
- If the Community Budget Forum is held, consider combining it with the CIP/CF public hearing (held on 10/1) and involve all Board members as an opportunity to receive public comment. Even if the Community Budget Forum is not held, the Board may still wish to eliminate a formal CIP/CF public hearing and pursue alternate channels to receive public comment.

CIP Budget Process Stage

- Consider presenting the substantive presentations typically shared during subsequent work sessions on the date that the Superintendent releases the proposed CIP budget (held on 11/12). This might present opportunities to accelerate subsequent work sessions, questions and add/deletes.⁸
- Hold a public hearing after these substantive presentations to receive public comment, but pursue other engagement opportunities (as described above). If you cannot reduce the work sessions to one session (per below) combine the first work session with the public hearing.
- Reduce the two CIP-related work sessions (held on 11/16 and 11/23) to one work session in November; consider whether that should happen before or after the Joint City Council/School Board work session
- Reduce the two CIP Add/Delete sessions (held on 12/9 and 12/15) to one session.

Combined Funds Budget Process Stage

- Consider presenting the substantive presentations typically shared during subsequent work sessions on the date that the Superintendent releases the proposed CF budget (held on 1/7). This might present opportunities to accelerate subsequent work sessions, questions and add/deletes.
- Hold a public hearing after these substantive presentations to receive public comment, but pursue other engagement opportunities (as described above). If you cannot reduce the work sessions to one session (per below) combine the first work session with the public hearing.
- Reduce the two CF-related work sessions (held on 1/14 and 1/28) to one work session; consider whether that should happen before or after the Joint City Council/School Board work session.
- Reduce the two CF Add/Delete sessions (held on 2/10 and 2/16) to one session.

Conclusion

BAC is pleased to submit this information and these recommendations to the Board for its consideration. We stand ready to support the Board and ACPS budget staff as it pursues planning towards its FY23 budget process and beyond.

⁸ For example, Arlington County School Board has its first budget work session on the same day that the Superintendent releases his proposed budget.

APPENDICES

- A BAC 2020-2021 Scope of Work (includes BAC Report on Budget Feedback)
- B ACPS FY22 Budget Calendar
- C Other Budget Calendars (Arlington Cty, Fairfax Cty, City of Newport, City of Richmond)

MEMORANDUM

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: 2020-2021 Scope of Work

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 School Board Budget Advisory Committee (BAC) has developed the following scope of work document for the School Board's review.

During the 2019-2020, BAC surveyed School Board members for input on the scope of BAC's activities and desired outcomes from the perspective of the School Board. One clear issue that arose during the interviews with School Board members was a deeper look into the sequencing of the City and ACPS' Budget Calendar and, in particular, concerns around the alignment between City and School Board budget review and approval. The most prominent concern voiced by School Board members is the fact that historically, the City Manager releases his proposed budget (including the ACPS appropriation) *before* the School Board has formally approved the Superintendent's proposed operating funds budget.

Between now and May 2021, BAC will explore the City and ACPS budget calendar timelines with the goal of developing a set of recommendations for addressing the set of concerns that have been raised by School Board members in the past. While the sequencing of decision-making is the one point that has garnered the most focus, there could be other things BAC will discover about the sequencing writ large. BAC's effort will include an analysis of surrounding and/or comparable jurisdictions.

BAC's Scope of Work will include the following:

- an overview of the ACPS budget calendar process and the identification of any and all sequencing concerns with the City budget calendar;
- identification and exploration of the most significant impediments to aligning the School Board and City budget calendars;
- comparisons from other neighboring or comparable jurisdictions;
- consideration of potential adjustments that could be made to align the sequencing, with an exploration of the pros and cons of each adjustment; and

- exploration of the efficacy of other budget-related events (e.g., Community Budget Forum) (as time allows).

In order to advance this Scope of Work, BAC members will endeavor to study other jurisdictions in neighboring or comparable jurisdictions. In addition, recognizing that there is additional coordination that happens outside of the published calendar, BAC members will interview ACPS and City staff to explore relevant issues.

BAC has received guidance that having its memo available to the School Board in May 2021 will be sufficient to allow for its consideration before the 2021-2022 budget calendar is proposed by ACPS in approximately June 2021.

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.

FY 2022 Budget Calendar

July 2020							August 2020							September 2020							October 2020						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
			1	2	3	4						1			1	2	3	4	5					1	2	3	
5	6	7	8	9	10	11	2	3	4	5	6	7	8	6	7	8	9	10	11	12	4	5	6	7	8	9	10
12	13	14	15	16	17	18	9	10	11	12	13	14	15	13	14	15	16	17	18	19	11	12	13	14	15	16	17
19	20	21	22	23	24	25	16	17	18	19	20	21	22	20	21	22	23	24	25	26	18	19	20	21	22	23	24
26	27	28	29	30	31	23	24	25	26	27	28	29	27	28	29	30	25	26	27	28	29	30	31				
							30	31																			
							SB Preliminary Two-by-Two Meetings (CF & CIP)							SB Preliminary Two-by-Two Meetings (CF & CIP)													

November 2020							December 2020							January 2021							February 2021							March 2021						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
1	2	3	4	5	6	7			1	2	3	4	5					1	2		1	2	3	4	5	6		1	2	3	4	5	6	
8	9	10	11	12	13	14	6	7	8	9	10	11	12	3	4	5	6	7	8	9	7	8	9	10	11	12	13	7	8	9	10	11	12	13
15	16	17	18	19	20	21	13	14	15	16	17	18	19	10	11	12	13	14	15	16	14	15	16	17	18	19	20	14	15	16	17	18	19	20
22	23	24	25	26	27	28	20	21	22	23	24	25	26	17	18	19	20	21	22	23	21	22	23	24	25	26	27	21	22	23	24	25	26	27
29	30	27	28	29	30	31	24	25	26	27	28	29	30	28	28	29	30	31	28	29	30	31												
TBD City Mgr Prop Guidance & Rev Outlook													31																					

April 2021							May 2021							June 2021							July 2021							School Board Deadlines (By Noon)						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	Date	Item					
				1	2	3						1		1	2	3	4	5					1	2	3	11/17	Questions Due							
4	5	6	7	8	9	10	2	3	4	5	6	7	8	6	7	8	9	10	11	12	4	5	6	7	8	9	10	12/01	Add/Deletes Due					
11	12	13	14	15	16	17	9	10	11	12	13	14	15	13	14	15	16	17	18	19	11	12	13	14	15	16	17	12/07	Co-Sponsorships Due					
18	19	20	21	22	23	24	16	17	18	19	20	21	22	20	21	22	23	24	25	26	18	19	20	21	22	23	24	Combined Funds						
25	26	27	28	29	30	23	24	25	26	27	28	29	27	28	29	30	25	26	27	28	29	30	31	01/22	Questions Due									
TBD City Council Add/Delete Session #1							30	31												02/02	Add/Deletes Due													
TBD City Council Add/Delete Session #2																									02/08	Co-Sponsorships Due								
TBD City Council Adoption of Tax Rate, General Fund, and CIP Budgets																									Combined Funds and CIP									
																									05/07	Questions Due								
																									05/13	Add/Deletes Due								
																									05/17	Co-Sponsorships Due								

FY 2022 Budget Calendar

Date	Description	Combined Funds (CF)	Capital Improvement Program (CIP)
Thursday, August 27, 2020	School Board Retreat/Work Session		
August/September 2020	School Board Preliminary Two-by-Two Meetings with Superintendent and CFO Begin on Combined Funds (CF) School Board Two-by-Two Meetings with Superintendent and Executive Director Begin on Capital Improvement Program (CIP)	X	X
Monday, September 7, 2020	Labor Day: ACPS Schools and Administrative Offices Closed		
Thursday, September 10, 2020	School Board Work Session: Budget Calendar, Budget Process Resolution, Rules of Engagement, CF and CIP Budget Priorities, Discussion of CIP Format	X	X
Thursday, September 17, 2020	Regular School Board Meeting: Adoption of the Budget Calendar, Budget Process Resolution, Rules of Engagement	X	X
Thursday, September 17, 2020	School Board Work Session: Fiscal Forecast, High School Project	X	X
Monday, September 28, 2020	City Council/School Board Subcommittee Meeting		
Thursday, October 1, 2020	Regular School Board Meeting: Adoption of the CF and CIP Budget Priorities	X	X
Thursday, October 1, 2020	Public Hearing on the FY 2022 CF and FY 2022-2031 CIP Budgets	X	X
Thursday, October 15, 2020	Regular School Board Meeting		
Monday, October 19, 2020	Community Forum on the FY 2022 CF and FY 2022-2031 CIP Budgets	X	X
Monday, October 26, 2020	City Council/School Board Subcommittee Meeting		
Thursday, October 29, 2020	Regular School Board Meeting		
November 2020 (Estimate)	City Manager Proposed Guidance and Revenue Outlook	X	X
Thursday, November 12, 2020	Regular School Board Meeting: Presentation of the Superintendent's Proposed FY 2022-2031 CIP Budget (During Regular School Board Meeting)		X
Monday, November 16, 2020	School Board CIP Work Session #1 and CF Employee Compensation	X	X
Tuesday, November 17, 2020	City Council/School Board Joint Work Session on FY 2022-2031 CIP Budget		X
Tuesday, November 17, 2020	School Board Deadline to Submit Questions on the CIP Budget		X
Friday, November 20, 2020	Staff Deadline to Publicly Post Responses to School-Board Questions on the CIP Budget		X
Monday, November 23, 2020	Special Called School Board Meeting: Public Hearing on the FY 2022-2031 CIP Budget		X
Monday, November 23, 2020	City Council/School Board Subcommittee Meeting		
Monday, November 23, 2020	School Board CIP Work Session #2		X
Wednesday, November 25 - Friday, November 27, 2020	Thanksgiving Holiday: ACPS Schools and Administrative Offices Closed		
Tuesday, December 1, 2020	School Board Deadline to Submit CIP Add/Delete Requests to Staff (Due by Noon)		X
Thursday, December 3, 2020	Regular School Board Meeting		
Friday, December 4, 2020	Staff Deadline to Compile CIP Add/Delete Log and Submit Back to School Board for Co-Sponsorships (Due by Noon)		X
Monday, December 7, 2020	School Board Deadline to Submit CIP Add/Delete Co-Sponsorships to Staff (Due by Noon)		X
Tuesday, December 8, 2020	Staff Deadline to Compile CIP Add/Delete Co-Sponsorships, Publicly Post Co-Sponsorships, and Publicly Post Updated Superintendent's Recommendations		X
Wednesday, December 9, 2020	School Board CIP Add/Delete Work Session #1		X
Wednesday, December 9, 2020	School Board Two-by-Two Meetings with Superintendent and CFO Begin on CF	X	
Tuesday, December 15, 2020	School Board CIP Add/Delete Work Session #2		X
Thursday, December 17, 2020	Regular School Board Meeting: Adoption of the FY 2022-2031 CIP (During Regular School Board Meeting) Presentation of FY 2020 CAFR	X	X
Monday, December 21, 2020 - Friday, January 1, 2021	Winter Break: ACPS Schools and Administrative Offices Closed		
Thursday, January 7, 2021	Regular School Board and Organizational Meeting: Presentation of the Superintendent's Proposed FY 2022 CF Budget (During Regular School Board Meeting)	X	
Thursday, January 14, 2021	School Board CF Work Session #1	X	
Monday, January 18, 2021	Martin Luther King Day: ACPS Schools and Administrative Offices Closed		
Thursday, January 21, 2021	Regular School Board Meeting		
Thursday, January 21, 2021	Public Hearing on the FY 2022 CF Budget	X	
Friday, January 22, 2021	School Board Deadline to Submit Questions on the FY 2022 CF Budget (Due by Noon)	X	
Monday, January 25, 2021	City Council/School Board Subcommittee Meeting		
Thursday, January 28, 2021	School Board CF Work Session #2	X	
Friday, January 29, 2021	Staff Deadline to Publicly Post Responses to School-Board Questions on the FY 2022 CF Budget	X	

Date	Description	Combined Funds (CF)	Capital Improvement Program (CIP)
Tuesday, February 2, 2021	School Board Deadline to Submit CF Add/Delete Requests to Staff (Due by Noon)	X	
Thursday, February 4, 2021	Regular School Board Meeting		
Thursday, February 4, 2021	Public Hearing on the FY 2021 CF Budget	X	
Friday, February 5, 2021	Staff Deadline to Compile CF Add/Delete Log and Submit Back to School Board for Co-Sponsorships	X	
Monday, February 8, 2021	School Board Deadline to Submit CF Add/Delete Co-Sponsorships to Staff (Due by Noon)	X	
Tuesday, February 9, 2021	Staff Deadline to Compile CF Add/Delete Co-Sponsorships, Publicly Post Co-Sponsorships and Publicly Post Updated Superintendent's Recommendations	X	
Wednesday, February 10, 2021	School Board CF Add/Delete Work Session #1	X	
Monday, February 15, 2021	President's Day: ACPS Schools and Administrative Offices Closed		
Tuesday, February 16, 2021 (Estimate)	City Manager Presents the City of Alexandria's FY 2022 Proposed Budget	X	X
Tuesday, February 16, 2021	School Board CF Add/Delete Work Session #2	X	
Thursday, February 18, 2021	Regular School Board Meeting: Adoption of the FY 2022 CF Budget (During Regular School Board Meeting)	X	
Monday, February 22, 2021	City Council/School Board Subcommittee Meeting		
Thursday, March 4, 2021	Regular School Board Meeting		
Thursday, March 04, 2021 (Estimate)	City Council/School Board Joint Work Session on the FY 2022 CF and FY 2022-2031 CIP Budgets	X	X
Tuesday, March 9, 2021 (Estimate)	City Council Introduces Tax rate Ordinance and Sets Maximum Tax Rate	X	X
Friday, March 12, 2021 (Estimate)	City Council Advertises Effective Tax Rates	X	X
Thursday, March 18, 2021	Regular School Board Meeting		
Monday, March 22, 2021	City Council/School Board Subcommittee Meeting		
Monday, March 29 - Friday, April 2, 2021	Spring Break: ACPS Schools and Administrative Offices Closed		
Thursday, April 8, 2021	Regular School Board Meeting		
Thursday, April 22, 2021	Regular School Board Meeting		
Monday, April 26, 2021	City Council/School Board Subcommittee Meeting		
April 2021 (Estimate)	City Council Add/Delete Session #1	X	X
April 2021 (Estimate)	City Council Add/Delete Session #2	X	X
April 2021 (Estimate)	City Council Adoption of Tax Rate, FY 2022 General Fund, and FY 2022-2031 CIP Budgets	X	X
Thursday, May 6, 2021	Regular School Board Meeting: Superintendent's Adjusted Proposed Budget on the FY 2022 CF and FY 2022-2031 CIP Budgets	X	X
Thursday, May 6, 2021	School Board CF and CIP Work Session	X	X
Friday, May 7, 2021	School Board Deadline to Submit Questions on the FY 2022 CF and FY 2022-2031 CIP Budgets (Due by Noon)	X	X
Tuesday, May 11, 2021	Staff Deadline to Publicly Post Responses to School-Board Questions on the FY 2022 CF and FY 2022-2031 CIP Budgets	X	X
Thursday, May 13, 2021	School Board Deadline to Submit CF and CIP Add/Delete Requests to Staff (Due by Noon)	X	X
Friday, May 14, 2021	Staff Deadline to Compile CF and CIP Add/Delete Log and Submit Back to School Board for Co-Sponsorships	X	X
Monday, May 24, 2021	City Council/School Board Subcommittee Meeting		
Monday, May 17, 2021	School Board Deadline to Submit CF and CIP Add/Delete Co-Sponsorships to Staff (Due by Noon)	X	X
Wednesday, May 19, 2021	Staff Deadline to Compile CF and CIP Add/Delete Co-Sponsorships, Publicly Post Co-Sponsorships and Publicly Post Updated Superintendent's Recommendations	X	X
Thursday, May 20, 2021	Regular School Board Meeting		
Thursday, May 20, 2021	School Board CF and CIP Add/Delete Work Session #1	X	X
Thursday, May 20, 2021	Public Hearing on the FY 2022 CF and FY 2022-2031 CIP Budgets	X	X
Thursday, May 27, 2021	School Board CF and CIP Add/Delete Work Session #2, If Needed	X	X
Monday, May 31, 2021	Memorial Day: ACPS Schools and Administrative Offices Closed		
Thursday, June 3, 2021	Regular School Board Meeting: Adoption of the Final FY 2022 CF and FY 2022-2031 CIP Budgets (During Regular School Board Meeting)	X	X
Thursday, June 17, 2021	Regular School Board Meeting		
Monday, June 28, 2021	City Council/School Board Subcommittee Meeting		



ARLINGTON
PUBLIC
SCHOOLS

BUDGET DEVELOPMENT CALENDAR



FISCAL YEAR
2022

www.apsva.us



ARLINGTON, VIRGINIA

JULY 2020							AUGUST 2020							SEPTEMBER 2020							OCTOBER 2020							NOVEMBER 2020							DECEMBER 2020							
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	
			1	2	3	4							1			1	2	3	4	5						1	2	3					5	6	7			1	2	3	4	5
5	6	7	8	9	10	11	2	3	4	5	6	7	8	6	7	8	9	10	11	12	4	5	6	7	8	9	10	8	9	10	11	12	13	14	6	7	8	9	10	11	12	
12	13	14	15	16	17	18	9	10	11	12	13	14	15	13	14	15	16	17	18	19	11	12	13	14	15	16	17	15	16	17	18	19	20	21	13	14	15	16	17	18	19	
19	20	21	22	23	24	25	16	17	18	19	20	21	22	20	21	22	23	24	25	26	18	19	20	21	22	23	24	22	23	24	25	26	27	28	20	21	22	23	24	25	26	
26	27	28	29	30	31		23	24	25	26	27	28	29	27	28	29	30				25	26	27	28	29	30	31	29	30						27	28	29	30	31			

JANUARY 2021							FEBRUARY 2021							MARCH 2021							APRIL 2021							MAY 2021							JUNE 2021								
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S		
					1	2			1	2	3	4	5	6			1	2	3	4	5	6					1	2	3						1				1	2	3	4	5
3	4	5	6	7	8	9	7	8	9	10	11	12	13	7	8	9	10	11	12	13	4	5	6	7	8	9	10	2	3	4	5	6	7	8	6	7	8	9	10	11	12		
10	11	12	13	14	15	16	14	15	16	17	18	19	20	14	15	16	17	18	19	20	11	12	13	14	15	16	17	9	10	11	12	13	14	15	13	14	15	16	17	18	19		
17	18	19	20	21	22	23	21	22	23	24	25	26	27	21	22	23	24	25	26	27	18	19	20	21	22	23	24	16	17	18	19	20	21	22	20	21	22	23	24	25	26		
24	25	26	27	28	29	30	28							28	29	30	31				25	26	27	28	29	30		23	24	25	26	27	28	29	27	28	29	30					

JULY	
1	Consent Item - Budget Development Calendar – FY 2022 Budget and FY 2022-26 CIP
3	HOLIDAY
AUGUST	
13	Administrative Conference
SEPTEMBER	
TBD	Board Information Item – School Board FY 2022 Budget Direction
4	HOLIDAY
7	HOLIDAY
8	First Day of School
OCTOBER	
TBD	Board Action Item – School Board FY 2022 Budget Direction
NOVEMBER	
11	HOLIDAY
26-27	HOLIDAY
DECEMBER	
TBD	Board Information Item – FY 2020 Final Fiscal Status Report
8	Joint Work Session with County Board (TENTATIVE)
24-25	HOLIDAY
31	HOLIDAY

JANUARY	
TBD	Board Action Item – FY 2020 Final Fiscal Status Report
1	HOLIDAY
18	HOLIDAY
FEBRUARY	
15	HOLIDAY
25	Board Presentation – Superintendent’s Proposed FY 2022 Budget
25	Budget Work Session #1 Following Board Meeting
MARCH	
TBD	School Board Presentation of budget to Civic Federation
TBD	Public Hearing on County Budget
TBD	Public Hearing on Tax Rate
9	Budget Work Session #2
16	Budget Work Session #3
23	Budget Work Session #4
23	Public Hearing on Superintendent’s Proposed Budget
29-31	Spring Break
APRIL	
1-2	Spring Break
6	Budget Work Session #5

8	Board Action Item – School Board’s Proposed FY 2022 Budget
9	School Board presentation to County Board (TENTATIVE)
29	Public Hearing on School Board’s Proposed Budget
MAY	
4	Budget Work Session #6
6	Board Action Item – School Board’s Adopted FY 2022 Budget
6	Board Information Item – Superintendent’s Proposed FY 2022-26 CIP
11	CIP Work Session #1
25	CIP Work Session #2
25	Public Hearing on Superintendent’s Proposed FY 2022-26 CIP
31	HOLIDAY
JUNE	
TBD	County Board adoption of FY 2022-26 CIP
4	Joint Work Session with County Board (TENTATIVE)
15	CIP Work Session #3
24	Board Action Item – School Board’s Adopted FY 2022-26 CIP

■ School Board Meeting ■ Holiday
■ Committee of the Whole Meeting ■ Spring Break
■ School Board Work Session

FY 2022 BUDGET DEVELOPMENT CALENDAR

June-December 2020	FCPS conducts internal program reviews and gather community and employee feedback
September 17	School Board conducts budget work session on budget priorities
October 29	Program Budget Review
November 4	School Board work session on FY 2022 Fiscal Forecast
November 24	Joint Meeting with Board of Supervisors to discuss FY 2022 Forecast
December 8	Program Budget Review
January 7	Superintendent release FY 2022 Proposed Budget
January 12	School Board Work Session
January 19	Program Budget Review
January 26	School Board holds public hearings on budget
January 27	School Board holds public hearings on budget (if needed)
January 27	School Board conducts budget work session
February 16	Program Budget Review
February 18	School Board adopts FY 2022 Advertised Budget
February 23	Fairfax County Executive presents FY 2022 Advertised Budget
March 2	Program Budget Review
March 2	Joint Meeting with Board of Supervisors to discuss FY 2022 Budget and tax rates
March 9	Board of Supervisors advertises tax rate
April 6	Program Budget Review
April 13	School Board budget presentation to Fairfax County Board of Supervisors
April 13-15	Fairfax County Board of Supervisors conducts public hearings on budget
April 23	Fairfax County Board of Supervisors Budget Pre-Markup
April 27	Fairfax County Board of Supervisors FY 2022 budget markup, determine budget package, and tax rates
May 4	County Board of Supervisors adopt FY 2022 budget, tax rates, and transfer to FCPS
May 4	FY 2022 Budget Work Session
May 6	FY 2022 Approved Budget presented to School Board
May 11	School Board holds public hearings on budget
May 12	School Board holds public hearings on budget (if needed)
May 18	School Board conducts budget work session
May 20	School Board adopts FY 2022 Approved Budget
July 1	FY 2022 begins
*All Dates Tentative	



2020-2021 School Board Meetings

July 2020				
M	T	W	T	F
		①	2	3
6	7	8	9	10
13	14	15	16	17
⑳	21	22	23	24
27	28	29	30	31

August 2020				
M	T	W	T	F
3	④	5	6	7
10	11	12	13	14
17	⑱	19	20	21
24	25	26	27	28
31				

July

- 1 Organizational Meeting 9:00 a.m.
- 20 Special Meeting 5:00 p.m..

August

- 4 Board Retreat 9:00 a.m.
- 18 Work Session 5:00 p.m.
- Board Meeting 6:30 p.m.

September 2020				
M	T	W	T	F
	1	2	3	4
7	⑧	9	10	11
14	⑮	16	17	18
21	22	23	24	25
28	29	30		

October 2020				
M	T	W	T	F
			1	2
5	6	7	8	9
12	13	14	15	16
19	⑳	21	22	23
26	27	28	29	30

September

- 8 First Day of School
- 15 Work Session 5:00 p.m.
- Board Meeting 6:30 p.m.

October

- 20 Work Session 5:00 p.m.
- Board Meeting 6:30 p.m.

November 2020				
M	T	W	T	F
2	3	4	5	6
9	10	11	12	13
16	⑰	⑱	⑲	⑳
23	24	25	26	27
30				

December 2020				
M	T	W	T	F
	1	2	3	4
7	8	9	10	11
14	⑮	16	17	18
21	22	23	24	25
28	29	30	31	

November

- 17 Work Session 5:00 p.m.
- Board Meeting 6:30 p.m.
- 18-20 VSBA Annual Convention

December

- 15 Work Session 5:00 p.m.
- Board Meeting 6:30 p.m.

January 2021				
M	T	W	T	F
				1
4	5	6	7	8
11	12	13	14	15
18	⑰	20	21	22
25	26	27	28	29

February 2021				
M	T	W	T	F
1	2	3	4	5
8	9	10	11	12
15	⑰	17	18	19
22	23	24	25	26

January

- 19 Work Session 5:00 p.m.
- Board Meeting 6:30 p.m.

February

- 16 Work Session 5:00 p.m.
- Board Meeting 6:30 p.m.
- (Operating Budget Presentation)

March 2021				
M	T	W	T	F
1	2	3	4	5
8	⑨	10	11	12
15	⑰	17	18	19
22	⑳	24	25	26
29	30			

April 2021				
M	T	W	T	F
			1	2
5	6	7	8	9
⑫	13	14	15	16
19	⑳	21	22	23
26	27	28	29	30

March

- 9 Board Meeting 6:30 p.m.
- (Operating Budget Presentation)
- 16 Public Hearing 6:30 p.m.
- 23 Board Meeting and Budget Approval 6:30 p.m.

April

- 10-12 NSBA National Conference
- 20 Work Session 5:00 p.m.
- Board Meeting 6:30 p.m.

May 2021				
M	T	W	T	F
3	4	5	6	7
10	11	12	13	14
17	⑱	19	20	21
24	25	26	27	28
31				

June 2021				
M	T	W	T	F
	①	2	3	4
7	8	9	10	11
14	⑮	16	17	18
21	22	23	24	25
28	29	30		

May

- 18 Work Session 5:00 p.m.
- Board Meeting 6:30 p.m.
- TBD School Board Development

June

- 1 Special Meeting (Personnel Actions) 5:00 p.m.
- 15 Board Meeting 6:30 p.m.

▨ Retreats
● Budget
○ Organizational/Special Meeting
□ Conferences/Conventions
● Work Session & Board Meeting
● Public Hearings

School Board meetings are televised live and rebroadcast on NNPS-TV.

NNPS Budget Timeline

- **November 2020**

Budget requests due to Budget Department.

- **November-December 2020**

Budget Office reviews budget requests and completes spending projections.

- **February 16, 2021**

Estimate of needs presented to School Board, NNPS Administration Building, 5 p.m.

- **March 9, 2021**

Presentation of Superintendent's Proposed Budget to the School Board, NNPS Administration Building, 6:30 p.m.

- **March 16, 2021**

School Board Public Hearing on Superintendent's Proposed Budget, NNPS Administration Building, 6:30 p.m.

- **March 23, 2021**

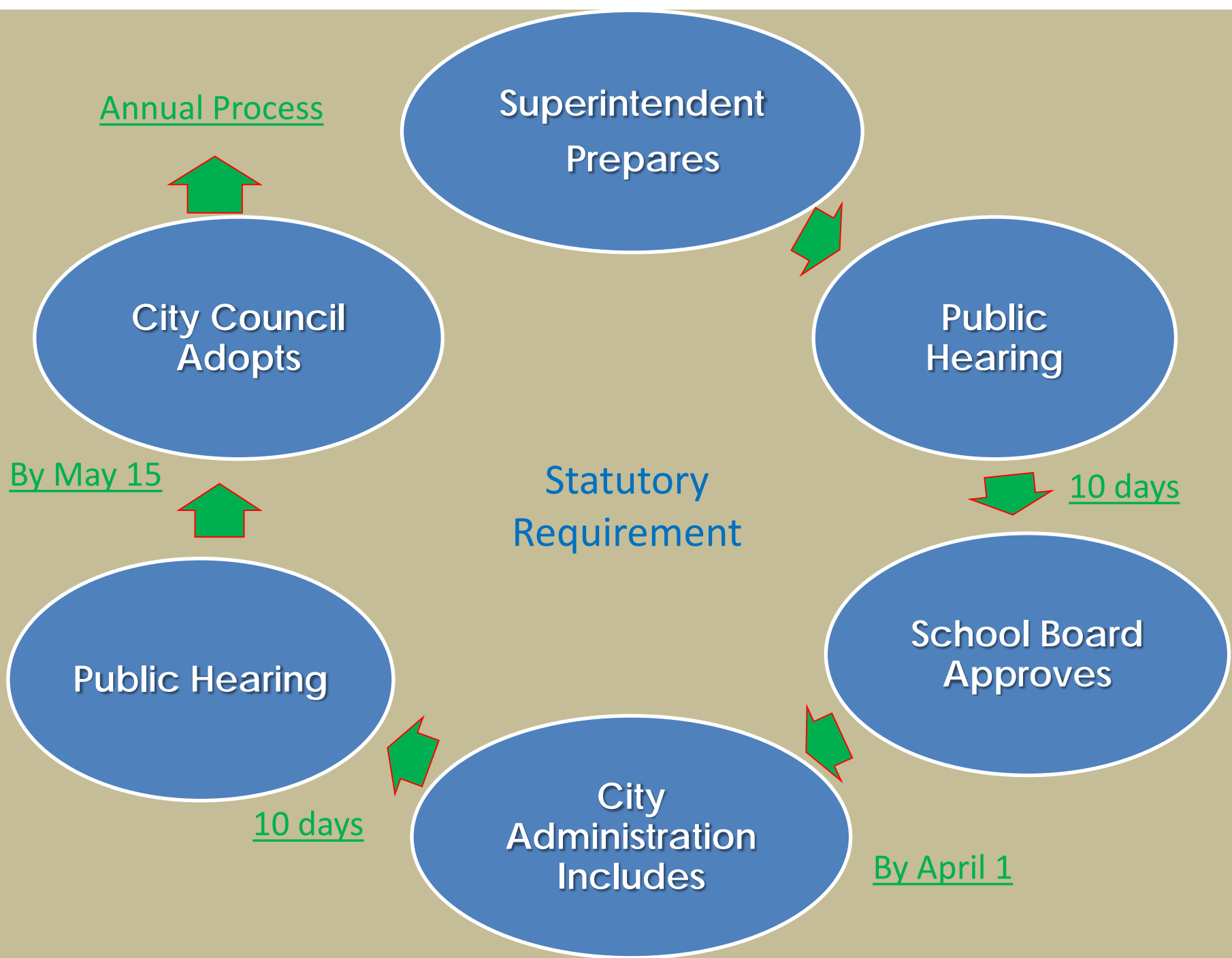
School Board Meeting and Budget Approval, NNPS Administration Building, 6:30 p.m.

- **April 2021**

City Council conducts two public hearings on proposed budget.

- **May 2021**

City Council appropriates funds for School Operating Budget (Code of Virginia §22.1-93).



MAYOR'S PROPOSED FY2020 - 2021 BUDGET

ANNUAL BUDGET PROCESS AND CALENDAR – FOR PUBLIC

Month	Activity
July	The Department of Budget and Strategic Planning (DBSP) issues the current adopted budget document. City departments and agencies initiate the implementation of services, programs and projects in the adopted budgets. Annual performance reporting period also begins.
August	DBSP continues implementing Outcome Based Budgeting with migration toward a Performance and Priority based Strategic Management System. DBSP assists departments with the enhancement of departmental missions, program goals and program/service measures.
September	DBSP develops and issues instructions for the Multi-Year Forecast Process (expenditures and revenues). Departments are encouraged to submit information regarding regulatory requirements, legislative changes, contractual increases, demographic impacts and any other changes impacting revenues and expenditures. DBSP begins formulating preliminary guidelines for the upcoming capital and operating Budgets. End of FY2019 First Quarter.
October	DBSP prepares and finalizes the budget guidelines and the upcoming operating and capital budget instructions for FY2020/2021. DBSP analyzes Multi-Year Forecast submissions and develops initial recommendations for review by the Mayor and senior leadership. DBSP initiates review of citywide personnel and submits instructions to departments to review all positions (FTEs) and position allocations in preparation for “Budget Kickoff”. Notices of applications for requests of city funding – Non Departmental – are placed in local print media outlets indicating the date in which applications will be made available to the public. DBSP initiates capital “Budget Kickoff” – Distribution of instructions and guidelines to agencies for submitting capital requests for FY21 – FY25.
Late October - Mid November	DBSP formulates agency’s FY21 personnel budgets from returned personnel validations. Personnel budgets loaded in budget module. DBSP finalizes budget forms in budget module in preparation for operating budget kickoff.

MAYOR'S PROPOSED FY2020 - 2021 BUDGET

Month

Activity

Non-Departmental applications are made publicly available on City website (both for general fund and federal funds).

Mayor, CAO, and DBSP initiate "Budget Kickoff" whereby the Mayor's priorities are articulated and submission guidelines and instructions are reviewed with departments.

DBSP facilitates departmental training on the budget submission forms and budget process.

Agencies begin preparing operating budget submissions/requests for FY21.

Mayor works with City Council to solicit feedback on their budget priorities for FY21.

Mayor works with RPS to solicit feedback on their budget priorities for FY21.

Late
November -
December

Departments submit capital budget requests to DBSP for review and analysis.

DBSP forwards all CIP project request to DPW for project costing verification.

December

Agencies continue to prepare operating requests.

Departments operating requests due to DBSP.

DBSP staff reviews the operating budget submissions – for alignment with Mayoral priorities - and makes initial recommendations to DBSP leadership for funding decisions.

DBSP meets with Finance staff to determine Debt (capital) affordability and reviews capital budget submissions.

DPU submits capital and operating budget requests to DBSP including any proposed rate changes.

Capital budget submissions for previously appropriated projects due.

DBSP provides preliminary capital budget funding recommendations for review to the DCAO for Finance and Administration, DCAO for Operations, and CAO.

MAYOR'S PROPOSED FY2020 - 2021 BUDGET

Month	Activity
January	<p>Superintendent presents Richmond Public Schools' (RPS) budget to School Board – to include local funding request from the City.</p> <p>DBSP leadership reviews staff recommendations on operating budget submissions and makes recommendations.</p> <p>Individual departmental work sessions are held with Mayor, CAO, DCAOs, and departments to review submissions and DBSP initial recommendations.</p> <p>Citywide stakeholders – CAO and DCAOs – review funding recommendations (operating and capital) from DBSP and from departmental work sessions and begin to formulate operating budget funding recommendations for the Mayor's review.</p> <p>Draft CIP recommendation is presented to the Mayor.</p> <p>Work sessions are held with the Mayor to discuss major funding issues and review CAO and staff's initial recommendations – both operating and capital. Discussions center on the inclusion of priority budget items, major unfunded issues, and balancing strategies, etc.</p> <p>Multi-Year (5 Year) Revenue and Expenditure Projections presented to City Council.</p>
February	<p>Continued work sessions with the Mayor to discuss major issues, balancing strategies, and make funding decisions for both the operating and capital budgets. Final funding decisions are completed for both the operating and capital budgets.</p> <p>RPS School Board adopts budget and presents local funding request to the Mayor.</p> <p>Final decisions by Mayor on operating, capital, and Non-Departmental budget are obtained.</p> <p>Completion of typing, editing, and proofing of recommended operating and capital improvement plan budget document.</p> <p>Completion of the CIP presentation for the Planning Commission.</p> <p>Printing and binding of budget documents.</p>
March - April	<p>On or before March 6th, the proposed capital budget is presented to the City Planning Commission. The Mayor later presents the proposed operating, capital, and other funds (by March 6th) to the City Council. DBSP distributes proposed budget documents to City Council, departments, and the public.</p>

MAYOR'S PROPOSED FY2020 - 2021 BUDGET

Month	Activity
April - May	<p>City Council facilitates public budget work sessions to provide budget briefings to review the Mayor's proposed budgets.</p> <p>Additional City Council public budget work sessions.</p> <p>Public hearings are held on the proposed budgets.</p> <p>City Council introduces amendments to the budgets – for all funds - and adopts the General Fund (no later than May 31st), Special Fund, Enterprise Fund, Capital, Debt Service, Richmond Public Schools, and Internal Service Fund budgets. City Council also adopts the Federal Funds budgets (CDBG, HOPWA and ESG.) separately.</p>
June	<p>DBS modifies all budgets in accordance with all of City Council's adopted amendments.</p> <p>DBSP completes final revisions to the budget documents and prepares the new fiscal year budget to load into the financial system prior to July 1st.</p>

		Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21
SCHOOL BUDGET PROCESS														
Budget Work Sessions														
	Arlington											CIP WS	CIP WS	
	Fairfax*			9/17/20 Priorities WS 9/10/20 Priorities WS		11/4/20 Fiscal Forecast WS		1/5/21 CIP WS 1/12/21 CF WS 1/27/21 CF WS	2/16/21 CF WS			5/4/21 WS 5/18/21 WS		
	Alexandria Richmond		8/27/20 SB Retreat	9/17/20 Fiscal Forecast WS	10/1/20 Adopt Priorities	11/16/20 CIP WS 11/23/20 CIP WS	12/9/20 CIP Add/Delete ("+-") 12/15/20 CIP +/-	1/14/21 WS CF 1/28/21 WS CF	2/10/21 CF +/- 2/16/21 CF +/-			5/6/21 CF, CIP WS 5/20/21 CF, CIP +/- (+ 5/27 if needed)		
Public Hearings														
	Arlington													
	Fairfax							1/7/21 CIP 1/26/21 CF (+1/27 if needed)				5/11/21 CF (+ 5/12 if needed)		
	Alexandria Richmond				10/1/20 CF, CIP 10/19/20 Bug. Forum	11/23/20 CIP		1/21/21 CF	2/4/1 CF			5/20/21 CF, CIP		
	Newport News									March 16, 2021 Public Hearing				
Board Budget (CF)														
	Arlington								2/25/2021 Spdt's Proposed Budget		4/8/2021 SB Proposed Budget	5/6/2021 (SB Approved CF Budget)		
	Fairfax							1/7/21 Spdt's Proposed Budget	2/18/21 Budget Adopted			5/6/21 Prop. Budget to SB 5/20/21 Budget Adopted		
	Alexandria							1/7/21 Spdt's Proposed Budget	2/18/21 CF Budget Adopted			5/6/2021 Spdt's Adj. Proposed CF Budget	6/3/2021 Final CF Budget Adopted	

			Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21
	Richmond								1/21/21 and 1/28/21 Budget Work Sessions	2/4/21 - Public Hearing Superintendent's Budget Presented to Board so it can be included in Mayor's Budget Submission in March 2/23/21 Last Meeting			Final Budget for Richmond Public Schools must be adopted by School Board NLT May 31st		
	Newport News						Budget Requests due to budget department	Budget Office Reviews and completes spending projections		Estimate of needs presented to School Board 2/16/21	Presentation of Superintendent's Proposed Budget to School Board 3/9/21 and Subsequent School Board Budget Approval March 23. 2021				
Board Budget (CIP)															
	Arlington												5/6/2021 Spdt's Adj. Proposed CIP Budget	6/24/21 SB Adoption of CIP Budget	
	Fairfax*							12/17/20 Proposed CIP		2/4/21 CIP Approved					
	Alexandria						11/12/20 Proposed CIP	12/17/20 CIP Adopted						6/3/2021 Final CIP Budget Adopted	
	Richmond								Draft CIP recommendation is presented to the Mayor	CIP Budget Presented to Planning Commission					
Joint SB and CC/CB Work Sessions															
	Arlington								JWS - CB/SB					JWS - CB/SB	
	Fairfax						11/24/20 JWS Fiscal Forecast				3/2/21 JWS Budget/Tax Rate	4/13/21 SB Present. to BOS			
	Alexandria				10/21/20 JWS CIP					2/22/21 JWS - CC/SB	3/4/21 JWS - CC/SB	4/26/21 JWS - CC/SB			
CITY/COUNTY PROCESS															
City/County Adoption of Budget															
	Arlington									County's Proposed Budget		County Adoption of Budget		TBD CB Adoption of CIP Budget	

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	Fairfax								2/23/21 Cty Exec Proposed Budget	3/9/21 Advertise Tax Rate	4/13-15 Public Hgs	5/4/21 Adopt Budget, Tax Rates, Xfr to FCPS		
	Alexandria					City Manager Guidance			2/16/2021 City's Proposed Budget	3/12/21 Advertise Tax Rate	City Council Adoption of CF and CIP Budgets			
	Richmond				Citywide Budget Kickoff October 26, 2020				Budget adopted by school board before submission to City Council for inclusion in Mayors March budget	Mayor presents proposed operating, capital, and other funds by 3/6 to the City Council	Additional City Council public budget work sessions (Note, not School Board Sessions) - Public Hearings April and May	City Council introduces amendments to the budgets – for all funds - and adopts the General Fund (no later than May 31st) including Richmond Public Schools, City Council appropriates funds for School Operating Budget		
	Newport News										City Council hosts Public hearings			

Budget Work Sessions	Arlington	6
	Alexandria	10
	Fairfax*	7-12
CIP Work Sessions	Arlington	3
	Alexandria	4
	Fairfax	1
Public Hearings	Arlington	3
	Both CF and CIP Alexandria	5 plus budget forum
	Public Hearings CF (2- Fairfax)	3-5
Joint WS - CB/CC	Arlington	2
	Fairfax	3
	Alexandria	4

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*Fairfax does 2 work sessions before budget release, 3 b/f SB approval, 2 later after City budget # final. They also have 5 "Program

*Fairfax CIP funding appears to come from Bond Funding (\$180M/year); FCPS Operating Funds (routine maintenance/overcrowding