

**City of Alexandria, Virginia
 FY 2024 Proposed Operating Budget & CIP
 Budget Questions & Answers**

April 3, 2023

Question: Could staff estimate how the City Manager’s proposed ACPS allocation would fit into the 9-category allocation defined by the Virginia Board of Education?

Response:

The City’s FY 2024 proposed budget includes a single transfer amount for the ACPS operating funds budget. The Code of Virginia (§ 22.1-94) allows for governing bodies to provide operating funds to public schools in a single amount or distributed across nine categories identified the Virginia Board of Education. The State code does not provide more specific definitions of these categories. These categories include: (1) instruction, (2) administration, attendance, and health, (3) pupil transportation, (4) operations and maintenance, (5) food services and other non-instructional operations, (6) Facilities, (7) debt and fund transfers, (8) technology, and (9) contingent reserves.

ACPS’ Comprehensive Annual Financial Report reports expenditures for a subset of the categories above. The table below presents the Schools’ revenues by source and expenditures by category as presented by ACPS for each of the past five fiscal years (FY 2018 – 2022).

Alexandria City Public Schools, Virginia Statement of Revenues and Expenditures General Fund For the Year Ended June 30, 2018 - June 30, 2022							
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Total	% of Total
Revenues							
City of Alexandria	214,061,472.00	223,829,302.00	231,669,496.00	234,037,296.00	239,437,296.00	1,143,034,862.00	82.1%
State aid	43,719,948.00	45,601,266.00	47,555,042.00	52,812,342.00	54,825,648.00	244,514,246.00	17.6%
Federal aid	126,643.00	130,649.00	133,283.00	138,527.00	142,496.00	671,598.00	0.0%
Tuition and fees	361,966.00	487,371.00	316,660.00	55,373.00	336,725.00	1,558,095.00	0.1%
Other	513,406.00	512,847.00	602,457.00	467,283.00	579,790.00	2,675,783.00	0.2%
Total Revenues	258,783,435.00	270,561,435.00	280,276,938.00	287,510,821.00	295,321,955.00	1,392,454,584.00	100.0%
Expenses							
Instruction (1)	199,317,593.00	209,535,675.00	213,251,044.00	218,934,154.00	226,021,054.00	1,067,059,520.00	77.7%
Administration, attendance and health (2)	24,698,384.00	26,621,378.00	27,217,655.00	28,399,408.00	28,411,026.00	135,347,851.00	9.9%
Pupil transportation	10,176,663.00	10,588,802.00	9,994,851.00	8,280,897.00	11,540,043.00	50,581,256.00	3.7%
Operations and maintenance	21,534,356.00	22,459,666.00	22,542,769.00	22,753,497.00	20,912,427.00	110,202,715.00	8.0%
School food services	755,419.00	754,837.00	657,095.00	398,658.00	720,589.00	3,286,598.00	0.2%
Debt and fund transfers (3)	646,074.00	646,074.00	646,074.00	646,074.00	3,522,946.00	6,107,242.00	0.4%
Total Expenditures	257,128,489.00	270,606,432.00	274,309,488.00	279,412,688.00	291,128,085.00	1,372,585,182.00	100.0%

(1) Includes the Schools CAFR categories of General Instruction, Adult Education, and Summer School

(2) Includes the Schools CAFR categories of Administration and Attendance & Health Services

(3) Includes Schools CAFR categories of Debt Principal and Debt Interest

Using the percentage of FY 2022 total actuals, the following presents an estimate of how the City Manager’s FY 2024 proposed ACPS allocation (\$258,686,800) could be distributed across the Virginia Board of Education’s allocation categories.

Alexandria City Public Schools, Virginia
Estimated Allocation of FY 2024 Proposed City Appropriation

	FY 2022	% of FY 2022 Total	FY 2024 Proposed City Appropriation
<u>Revenues</u>			
City of Alexandria	239,437,296.00	82.2%	258,686,800
<u>Expenses</u>			
Instruction (1)	226,021,054.00	77.6%	200,834,843
Administration, attendance and health (2)	28,411,026.00	9.8%	25,245,099
Pupil transportation	11,540,043.00	4.0%	10,254,101
Operations and maintenance	20,912,427.00	7.2%	18,582,092
School food services	720,589.00	0.2%	640,292
Debt and fund transfers (3)	3,522,946.00	1.2%	3,130,373
Total Expenditures	291,128,085.00	100.0%	258,686,800

(1) Includes the Schools CAFR categories of General Instruction, Adult Education, and Summer School

(2) Includes the Schools CAFR categories of Administration and Attendance & Health Services

(3) Includes Schools CAFR categories of Debt Principal and Debt Interest