

The purpose of this preliminary budget transfer report is to allow the Board to monitor large budget transfers that shift funds across major expenditure groups as defined by the State Categories as shown on the table here.

<b><u>State Categories</u></b>
1 – Instruction
2 – Administration, Attendance, and Health
3 – Pupil Transportation
4 – Operations and Maintenance
5 – School Food Services and Other Non-Instructional Operations
6 – Facilities
7 – Debt Service and Fund Transfers
8 – Technology
9 – Contingency Reserves

There are many factors that impact budget transfers from one year to the next, such as grant amendments and reconciliations, organizational changes, unforeseen expenditures, account code

corrections, and allocations to schools of centrally budgeted items including positions.

The below table shows the distribution of budget transfers by quarter for FY 2018 through FY 2024. A total of 217 budget transfers have been processed during the second quarter (Q2) of FY 2024.

In this Q2 of FY 2024, the number of budget transfers increased by 1.0 percent compared to the same quarter last year (Q2 FY 2023). Budget Office staff continue to work with schools and departments to perform regular budgetary reviews throughout the year in an effort to minimize the budget adjustments needed throughout the fiscal year.

Budget transfers must net to zero. To measure the value of budget transfers, only one “side” (to or from) of the transaction is measured.

A summary of the budget transfers greater than \$25,000 processed during the Q2 of FY 2024 is shown in the table on the following pages.

PERIOD	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Q1	111	159	202	114	127	163	159
Q2	144	154	180	104	142	197	217
Q3	179	258	225	140	229	219	
Q4	297	300	132	267	310	404	
<b>YTD Total</b>	<b>731</b>	<b>871</b>	<b>607</b>	<b>625</b>	<b>808</b>	<b>983</b>	<b>376</b>

# Alexandria City Public Schools Budget Transfer Report

**Second Quarter  
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Details of the budget transfers meeting the reporting criteria are shown on the following pages.

**Over \$25K Budget Transfers - For Fiscal Year 2024 and Fiscal Period Between 04 and 06**

JE No	Transfer	Fund	Department Title	Function Group	Program Group	Object Title	Total	
40036	FROM	American Rescue Plan ESSERIII	School Improvement	Instruction	Improvement of Instruction	Staff Development Services	(286,000.00)	
	TO	American Rescue Plan ESSERIII	Instructional Support	Instruction	ELL	Instructional Services	315,000.00	
<b>40036 Total</b>							-	
40039	FROM	American Rescue Plan ESSERIII	School Improvement	Instruction	Improvement of Instruction	Other Professional Services	(103,205.85)	
				Technology	Improvement of Instruction	Other Professional Services	(45,000.00)	
	TO	American Rescue Plan ESSERIII	English Learner Services	Instruction	ELL	Translation Services	100,000.00	
						Consumable Texts	62,180.58	
<b>40039 Total</b>							-	
40052	FROM	American Rescue Plan ESSERIII	Technology Services	Technology	Technology Services Management	Other Professional Services	(56,433.89)	
	TO	American Rescue Plan ESSERIII	Technology Services	Technology	Technology Services Management	Computer Network Services	56,433.89	
<b>40052 Total</b>							-	
40054	FROM	Operating Fund	Facilities & Operations	Operations and Maintenance	Operation and Maintenance	Electrical Repair & Services	(50,000.00)	
	TO	Operating Fund	Facilities & Operations	Operations and Maintenance	Operation and Maintenance	Fire Equip Maint & Repair	50,000.00	
<b>40054 Total</b>							-	
40156	FROM	Operating Fund	Mount Vernon Community School	Instruction	Exemplary Programs	Other Professional Services	(30,000.00)	
	TO	Operating Fund	Mount Vernon Community School	Instruction	Instructional Core	Instructional Supplies	8,470.00	
						Exemplary Programs	Supplmt Teacher	20,000.00
						FICA	1,240.00	
<b>40156 Total</b>							-	
40168	FROM	American Rescue Plan ESSERIII	School Improvement	Admin, Attendance, and Health	Improvement of Instruction	Other Operating Supplies	(151,000.00)	
	TO	American Rescue Plan ESSERIII	Instructional Support	Instruction	Division-Wide	Textbooks-Repl and Growth	100,000.00	
						Instructional Supplies	31,000.00	
<b>40168 Total</b>							-	
40218	FROM	American Rescue Plan ESSERIII	Ofc. of Schl, Bus. & Com Partn	Instruction	Family and Community	Instructional Services	(94,731.21)	
						P-Card Expend Default	(30,000.00)	
	TO	American Rescue Plan ESSERIII	Community Partnerships & Engag	Instruction	Exemplary Programs	Employee Bonus Payments	7,012.33	
						Family and Community	Employee Bonus Payments	2,253.31
					Admin, Attendance, and Health	Strategic Initiatives	Employee Bonus Payments	3,509.57
	TO	American Rescue Plan ESSERIII	Community Partnerships & Engag	School Food Services & Other Ops	Strategic Initiatives	Other Prof Intermittent	104,000.00	
						FICA	6,448.00	
<b>40218 Total</b>							-	
40301	FROM	Operating Fund	Lyles-Crouch Traditional Acad	Instruction	Special Education	Teacher	(18,985.39)	
						FICA	(1,177.23)	
						Medicare	(275.39)	
						VRS Benefits Hybrid Plan	(2,734.04)	
						ICMA Defined Contribution	(421.48)	
	Hospital/Medical Plans	(1,406.47)						
TO	Operating Fund	Lyles-Crouch Traditional Acad	Instruction	Special Education	Professional Temp	25,000.00		
<b>40301 Total</b>							-	
40304	FROM	American Rescue Plan ESSERIII	Student Services	Instruction	Student Services	Other Technical Intermittent	(452,206.35)	
				Admin, Attendance, and Health	Attendance and Health	Nurse	(104,261.36)	
	TO	ESSER II	Alternative Programs & Equity	Instruction	Improvement of Instruction	Teacher Specialist/ Coach	198,504.60	
						FICA	8,157.76	
						Medicare	312.00	
						VRS Benefits Hybrid Plan	20,249.32	
						ICMA Defined Contribution	2,770.04	
						VRS RHIC	1,675.96	
						VRS Group Life Insurance	748.80	
						Hospital/Medical Plans	13,241.54	
						Dental Insurance	565.76	
						LT Disability Ins- Hybrid	249.34	
	Short-Term Disability - Hybrid	296.40						
	FROM	American Rescue Plan ESSERIII	Student Services	Instruction	Guidance	VRS Benefits Hybrid Plan	37,531.43	
Admin, Attendance, and Health				Attendance and Health	Psychologist	236,048.80		

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JE No	Transfer	Fund	Department Title	Function Group	Program Group	Object Title	Total
						FICA	14,044.16
						Medicare	3,284.32
						VRS Benefits Hybrid Plan	35,090.38
						ICMA Defined Contribution	4,141.28
						VRS RHIC	2,856.10
						VRS Group Life Insurance	1,199.38
						Hospital/Medical Plans	32,969.56
						Dental Insurance	1,258.14
						LT Disability Ins- Hybrid	398.58
						Short-Term Disability - Hybrid	473.98
<b>40304 Total</b>							-
40352	FROM	American Rescue Plan ESSERIII	School Improvement	Admin, Attendance, and Health	Improvement of Instruction	Other Operating Supplies	(35,000.00)
	TO	American Rescue Plan ESSERIII	Instructional Support	Instruction	Division-Wide	Cap Repl-Music	35,000.00
<b>40352 Total</b>							-
40354	FROM	Operating Fund		Division-Wide	Unassigned Program -	General Maint & Repair Service	(40,000.00)
	TO	Operating Fund	Facilities & Operations	Operations and Maintenance	Operation and Maintenance	Equipment Maint & Repair Serv	40,000.00
<b>40354 Total</b>							-
40355	FROM	American Rescue Plan ESSERIII	Community Partnerships & Engag	Instruction	Exemplary Programs	Other Prof/ Senior Analyst	(8,729.00)
						VRS Benefits Hybrid Plan	(8,000.00)
					Family and Community	ICMA Defined Contribution	(2,000.00)
						Hospital/Medical Plans	(12,000.00)
						Dental Insurance	(600.00)
	TO	American Rescue Plan ESSERIII	Community Partnerships & Engag	Instruction	Family and Community	Other Technical/ Analyst	22,000.00
						FICA	933.00
						Medicare	217.00
						VRS Benefits Hybrid Plan	8,100.00
						VRS RHIC	72.00
						VRS Group Life Insurance	7.00
<b>40355 Total</b>							-
40434	FROM	American Rescue Plan ESSERIII	Specialized Instruction	Instruction	Special Education	Teacher Intermittent	(32,747.84)
						Supplmt Teacher	(72,076.48)
						FICA	(6,499.11)
						Medicare	(1,519.95)
	TO	American Rescue Plan ESSERIII	Specialized Instruction	Instruction	Special Education	Other Professional Services	112,843.38
<b>40434 Total</b>							-
40455	FROM	Operating Fund	Technology Services	Technology	Technology Services Management	Cap Repl-Tech Hardware	(96,857.46)
						Cap Addl-Tech Hardware	(96,857.46)
	TO	Operating Fund	Technology Services	Technology	Technology Services Management	Software/Online Charges	193,714.92
<b>40455 Total</b>							-
40457	FROM	Operating Fund	Charles Barrett ES	Operations and Maintenance	Operation and Maintenance	Building Engineer	(57,544.00)
						FICA	(3,568.00)
						Medicare	(832.00)
						VRS RHIC	(384.00)
						VRS Group Life Insurance	(308.00)
						Hospital/Medical Plans	(9,332.00)
						Dental Insurance	(316.00)
						LT Disability Insurance	(104.00)
						Short-Term Disability	(124.00)
			John Adams ES	Operations and Maintenance	Operation and Maintenance	Building Engineer	(57,544.00)
						FICA	(3,568.00)
						Medicare	(832.00)
						ICMA Defined Contribution	(604.00)
						VRS RHIC	(384.00)
						VRS Group Life Insurance	(308.00)
						Hospital/Medical Plans	(14,732.00)
						Dental Insurance	(516.00)
						LT Disability Ins- Hybrid	(104.00)
						Short-Term Disability - Hybrid	(124.00)
			Patrick Henry School	Operations and Maintenance	Operation and Maintenance	Building Engineer	(57,544.00)
						FICA	(3,568.00)
						Medicare	(832.00)
						ICMA Defined Contribution	(604.00)
						VRS RHIC	(384.00)

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JE No	Transfer	Fund	Department Title	Function Group	Program Group	Object Title	Total
						VRS Group Life Insurance	(308.00)
						Hospital/Medical Plans	(14,732.00)
						Dental Insurance	(516.00)
						LT Disability Ins- Hybrid	(104.00)
						Short-Term Disability - Hybrid	(124.00)
			Alexandria City HS King St	Operations and Maintenance	Operation and Maintenance	Building Engineer	(57,544.00)
						FICA	(3,568.00)
						Medicare	(832.00)
						ICMA Defined Contribution	(604.00)
						VRS RHIC	(384.00)
						VRS Group Life Insurance	(908.00)
						Hospital/Medical Plans	(14,732.00)
						Dental Insurance	(516.00)
						LT Disability Ins- Hybrid	(104.00)
						Short-Term Disability - Hybrid	(124.00)
			Facilities & Operations	Operations and Maintenance	Operation and Maintenance	Building Engineer	(115,088.00)
						FICA	(7,136.00)
						Medicare	(1,664.00)
						ICMA Defined Contribution	(1,208.00)
						VRS RHIC	(768.00)
						VRS Group Life Insurance	(616.00)
						Hospital/Medical Plans	(29,464.00)
						Dental Insurance	(1,032.00)
						LT Disability Ins- Hybrid	(208.00)
						Short-Term Disability - Hybrid	(248.00)
	TO	Operating Fund	Facilities & Operations	Operations and Maintenance	Operation and Maintenance	Clerical/Technical Temp	466,092.00
<b>40457 Total</b>							-
40462	FROM	Food and Nutrition Services	School Nutrition Services	School Food Services & Other Ops	School Food Services	Cap Addl-Food Service	(1,699,070.69)
	TO	Food and Nutrition Services	School Nutrition Services	School Food Services & Other Ops	School Food Services	Cap Addl-Food Service	1,699,070.69
<b>40462 Total</b>							-
40477	FROM	Operating Fund	Human Resources	Admin, Attendance, and Health	Human Resources	Other Professional Services	(27,000.00)
	TO	Operating Fund	Human Resources	Admin, Attendance, and Health	Human Resources	Advertising	27,000.00
<b>40477 Total</b>							-
40490	FROM	American Rescue Plan ESSERIII	Specialized Instruction	Instruction	Teacher Mentor Program	Other Professional Services	(666,810.00)
	TO	American Rescue Plan ESSERIII	Specialized Instruction	Instruction	Teacher Mentor Program	Professional Temp	666,810.00
<b>40490 Total</b>							-
40547	FROM	American Rescue Plan ESSERIII	Specialized Instruction	Instruction	Special Education	Other Professional Services	(112,843.38)
	TO	American Rescue Plan ESSERIII	Specialized Instruction	Instruction	Special Education	Professional Temp	112,843.38
<b>40547 Total</b>							-
50001	FROM	Operating Fund	Alexandria City HS King St	Instruction	Summer Learning	Teacher Intermittent	(50,750.00)
	TO	Operating Fund	Alexandria City HS King St	Technology	Summer Learning	Software/Online Charges	50,750.00
<b>50001 Total</b>							-
50007	FROM	American Rescue Plan ESSERIII	Human Resources	Admin, Attendance, and Health	Human Resources	Coordinator/ Program Manager	(143,750.00)
						Administrative Asst/ Clerical	(162,895.49)
						FICA	(21,085.83)
						Medicare	(7,233.67)
						VRS Benefits Hybrid Plan	(44,894.50)
						ICMA Defined Contribution	(8,752.50)
						VRS RHIC	(3,535.67)
						VRS Group Life Insurance	(1,609.83)
						Hospital/Medical Plans	(70,918.88)
						Dental Insurance	(2,541.67)
						LT Disability Ins- Hybrid	(529.83)
						Short-Term Disability - Hybrid	(662.33)
	TO	American Rescue Plan ESSERIII	Human Resources	Admin, Attendance, and Health	Human Resources	Administrative Asst/ Clerical	16,216.56
						FICA	791.79
						Medicare	185.46
						VRS RHIC	224.38
						VRS Group Life Insurance	34.92
						LT Disability Ins- Hybrid	15.21
						Clerical/Technical Temp	314,000.00



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JE No	Transfer	Fund	Department Title	Function Group	Program Group	Object Title	Total
						Advertising	136,941.88
<b>50007 Total</b>							
50075	FROM	Operating Fund	School-Wide Resources	Instruction	Special Education	Instructional Assistant	(208,230.00)
						FICA	(12,858.00)
						Medicare	(2,994.00)
						VRS Benefits Hybrid Plan	(29,946.00)
						ICMA Defined Contribution	(4,602.00)
						VRS RHIC	(2,484.00)
						VRS Group Life Insurance	(1,098.00)
						Hospital/Medical Plans	(75,312.00)
						Dental Insurance	(2,952.00)
						LT Disability Ins- Hybrid	(366.00)
						Short-Term Disability - Hybrid	(438.00)
			Specialized Instruction	Instruction	Special Education	Teacher	(68,892.00)
						FICA	(4,272.00)
						Medicare	(996.00)
						VRS Retirement	(11,448.00)
						VRS RHIC	(828.00)
						VRS Group Life Insurance	(372.00)
						Hospital/Medical Plans	(11,064.00)
						Dental Insurance	(408.00)
						LT Disability Insurance	(120.00)
						Short-Term Disability	(144.00)
	TO	Operating Fund	School-Wide Resources	Instruction	Special Education	Professional Temp	341,280.00
			Specialized Instruction	Instruction	Special Education	Professional Temp	98,544.00
<b>50075 Total</b>							
50080	FROM	American Rescue Plan ESSERIII	Literacy	Instruction	Instructional Core	Staff Development Services	(30,000.00)
	TO	American Rescue Plan ESSERIII	Literacy	Technology	Instructional Core	Textbooks-Repl and Growth	30,000.00
<b>50080 Total</b>							
50097	FROM	American Rescue Plan ESSERIII	School Improvement	Admin, Attendance, and Health	Improvement of Instruction	Other Operating Supplies	(45,000.00)
	TO	American Rescue Plan ESSERIII	Instructional Support	Instruction	Division-Wide	Cap Repl-Music	45,000.00
<b>50097 Total</b>							
50104	FROM	Operating Fund	Technology Services	Technology	Technology Services Management	Comm Equip Maint & Repair	(77,416.59)
	TO	Operating Fund	Technology Services	Technology	Technology Services Management	Software Maintenance	77,416.59
<b>50104 Total</b>							
50108	FROM	Operating Fund	Lyles-Crouch Traditional Acad	Instruction	Special Education	Teacher	(29,527.87)
						FICA	(1,980.17)
						Medicare	(463.43)
						VRS Benefits Hybrid Plan	(4,454.78)
						ICMA Defined Contribution	(686.76)
						VRS RHIC	(604.09)
	TO	Operating Fund	Lyles-Crouch Traditional Acad	Instruction	Special Education	Professional Temp	37,717.10
<b>50108 Total</b>							
50171	FROM	Operating Fund	Francis C. Hammond MS	Instruction	Special Education	Teacher	(36,000.00)
						FICA	(2,232.00)
						Medicare	(522.00)
						Hospital/Medical Plans	(96.00)
	TO	Operating Fund	Francis C. Hammond MS	Instruction	Special Education	Professional Temp	38,850.00
<b>50171 Total</b>							
50216	FROM	American Rescue Plan ESSERIII	Pupil Transportation	Pupil Transportation	Transportation	Other Professional Services	(68,603.50)
	TO	American Rescue Plan ESSERIII	Pupil Transportation	Pupil Transportation	Transportation	Employee Bonus Payments	63,728.29
						FICA	3,951.15
						Medicare	924.06
<b>50216 Total</b>							
50244	FROM	Operating Fund	Technology Services	Technology	Technology Services Management	Comm Equip Maint & Repair	(31,183.41)
						Equipment Maint & Repair Serv	(5,500.00)
						Comp Equip Maint & Repair	(4,167.35)
						Software Maintenance	(41,281.09)
						Postal Services	(2,000.00)
						Audiovisual Supplies <\$5000	(2,579.39)
						Cap Repl-Audio Visual	(6,524.00)
						Cap Repl-Tech Hardware	(13,048.00)

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JE No	Transfer	Fund	Department Title	Function Group	Program Group	Object Title	Total
	TO	Operating Fund	Technology Services	Technology	Technology Services Management	Other Professional Services	102,115.89
						Software/Online Charges	4,167.35
<b>50244 Total</b>							
50327	FROM	American Rescue Plan ESSERIII	Ofc. of Schl. Bus. & Com Partn	Instruction	Exemplary Programs	Internal Transportation	(4,500.00)
					Family and Community	Instructional Services	(290,025.00)
						Other Miscellaneous Charges	(60,500.00)
	TO	American Rescue Plan ESSERIII	Ofc. of Schl. Bus. & Com Partn	Instruction	Strategic Initiatives	Internal Transportation	16,889.00
						Travel - Conf/Other Educ	7,425.00
						Instructional Supplies	77,600.00
						Promotional Items	9,900.00
				School Food Services & Other Ops	Strategic Initiatives	Other Professional Services	146,211.00
				Technology	Strategic Initiatives	Other Professional Services	97,000.00
<b>50327 Total</b>							
50350	FROM	American Rescue Plan ESSERIII	Ofc. of Schl. Bus. & Com Partn	Instruction	Family and Community	Staff Development Services	(163,000.00)
	TO	American Rescue Plan ESSERIII	Ofc. of Schl. Bus. & Com Partn	Instruction	Family and Community	Instructional Services	25,000.00
						Travel - Conf/Other Educ	23,000.00
						Consumable Texts	7,500.00
						Instructional Supplies	7,500.00
				School Food Services & Other Ops	Family and Community	Other Professional Services	100,000.00
<b>50350 Total</b>							
50413	FROM	American Rescue Plan ESSERIII	School Improvement	Admin, Attendance, and Health	Improvement of Instruction	Other Operating Supplies	(69,000.00)
				Technology	Improvement of Instruction	Software/Online Charges	(20,725.00)
			Instructional Support	Instruction	Instructional Core	Other Professional Services	(21,000.00)
	TO	American Rescue Plan ESSERIII	Instructional Support	Admin, Attendance, and Health	Career and Technical Education	Non CIP Construction Projects	110,725.00
<b>50413 Total</b>							
50522	FROM	Operating Fund	Safety & Security Services	Division-Wide	Unassigned Program -	Staff Development Services	(19,928.00)
						General Liability Insurance	(7,516.00)
						Motor Vehicle Insurance	(4,154.00)
	TO	Operating Fund	Safety & Security Services	Division-Wide	Unassigned Program -	Other Insurance	31,598.00
<b>50522 Total</b>							
50537	FROM	Operating Fund	Specialized Instruction	Instruction	Special Education	Executive Director	(60,000.00)
						FICA	(3,720.00)
						Medicare	(870.00)
	TO	Operating Fund	Specialized Instruction	Instruction	Special Education	Teacher Intermittent	64,590.00
<b>50537 Total</b>							
60014	FROM	Operating Fund	Pupil Transportation	Pupil Transportation	Transportation	Bus Driver	(500,000.00)
						FICA	(25,000.00)
						Hospital/Medical Plans	(275,000.00)
						Gas/Diesel	(50,000.00)
					Summer Learning	Bus Driver Intermittent	(38,000.00)
	TO	Operating Fund	Pupil Transportation	Pupil Transportation	Special Education	Public Carriers	888,000.00
<b>60014 Total</b>							
60138	FROM	Operating Fund	Division-Wide Human Resources	Instruction	Human Resources	Other Professional Services	(45,000.00)
	TO	Operating Fund	Division-Wide Human Resources	Technology	Human Resources	Software/Online Charges	45,000.00
<b>60138 Total</b>							
60266	FROM	American Rescue Plan ESSERIII	Office of the Superintendent	Instruction	Division-Wide	Other Operating Supplies	(100,000.00)
	TO	American Rescue Plan ESSERIII	Financial Services	Admin, Attendance, and Health	Financial Services	Software/Online Charges	100,000.00
<b>60266 Total</b>							
60293	FROM	American Rescue Plan ESSERIII	Instructional Support	Instruction	Instructional Core	Other Professional Services	(25,000.00)
	TO	American Rescue Plan ESSERIII	Instructional Support	Instruction	Instructional Core	Instructional Supplies	2,500.00
					Division-Wide	Staff Development Services	2,500.00
						Software/Online Charges	20,000.00
<b>60293 Total</b>							
60332	FROM	American Rescue Plan ESSERIII	Literacy	Instruction	Instructional Core	Staff Development Services	(14,000.00)
						Instructional Supplies	(22,065.07)
	TO	American Rescue Plan ESSERIII	Literacy	Technology	Instructional Core	Textbooks-Repl and Growth	36,065.07
<b>60332 Total</b>							
<b>Grand Total</b>							