

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.

<u>State Categories</u>
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 2023. A total of 404 budget transfers have been processed during the fourth quarter (Q4) of FY 2023.

In this Q4 of FY 2023, the number of budget transfers increased by 30.3 percent compared to the same quarter last year (Q4 FY 2022). 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 Q4 of FY 2023 is shown in the table on the following pages.

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

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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 2023 and Fiscal Period Between 10 and 12

JE No	Transfer	Fund	Department Title	Function Group	Program Group	Object Title	Total						
100115	FROM	ESSER II	Instructional Support	Instruction	Instructional Core	Tuition-Other Divisions In St	(230,000.00)						
	TO	ESSER II	Instructional Support	Instruction	Summer Learning	Teacher Intermittent	212,405.00						
						FICA	14,260.00						
						Medicare	3,335.00						
100115 Total							-						
100158	FROM	ESSER II	Technology Services	Technology	Technology Services Management	Computer Network Services	(19,733.81)						
	TO	ESSER II	Technology Services	Technology	Technology Services Management	Software/Online Charges	(119,266.19)						
100158 Total							-						
100337	FROM	Operating Fund	School Board	Admin, Attendance, and Health	Board Services	Other Professional Services	(38,000.00)						
	TO	Operating Fund	School Board	Admin, Attendance, and Health	Board Services	Management Services	38,000.00						
100337 Total							-						
100384	FROM	Title I, Part A FY 2022	Title I Programs	Instruction	Family and Community	Instructional Supplies	(25,000.00)						
	TO	Title I, Part A FY 2022	Title I Programs	Instruction	Alternative and AT-Promise Education	Other Professional Services	25,000.00						
100384 Total							-						
100436	FROM	Operating Fund	Specialized Instruction	Instruction	Special Education	Settlement Fees	(2,749.00)						
						Parent/Family Services	(2,000.00)						
						Tuition-Other Divisions In St	(38,330.00)						
						Other Professional Services	(1,500.00)						
						Travel - Conf/Other Educ	(2,000.00)						
						Library Books and Supplies	(1,700.00)						
	Equip/ Furn Supplies <\$5000	(1,721.00)											
TO	Operating Fund	Specialized Instruction	Instruction	Special Education	Translation Services	50,000.00							
100436 Total							-						
100470	FROM	Operating Fund		Division-Wide	Unassigned Program -	Software/Online Charges	(29,271.38)						
	TO	Operating Fund		Division-Wide	Unassigned Program -	Textbooks-Repl and Growth	29,271.38						
100470 Total							-						
100539	FROM	IDEA, Part B ARP FY 2022	Specialized Instruction	Instruction	Special Education	Teacher Intermittent	(361,418.00)						
						FICA	(22,396.00)						
						Medicare	(5,237.00)						
						Staff Development Services	(40,949.00)						
	TO	IDEA, Part B ARP FY 2022	Specialized Instruction	Instruction	Special Education	Professional Temp	430,000.00						
100539 Total							-						
110001	FROM	Operating Fund	Samuel W. Tucker ES	Instruction	Instructional Core	Teacher	(55,736.19)						
						FICA	(3,455.65)						
						Medicare	(808.16)						
	TO	Operating Fund	Samuel W. Tucker ES	Instruction	Instructional Core	Instructional Supplies	40,000.00						
			Technology	Instructional Core	Other Technology Equip <\$5000	20,000.00							
110001 Total							-						
110056	FROM	ESSER II	Student Services	Instruction	Enrichment and Electives	Other Technical Intermittent	(70,500.00)						
						Software/Online Charges	(20,000.00)						
						Admin, Attendance, and Health	Attendance and Health	Other Prof/ Senior Analyst	(69,263.90)				
								Medicare	(596.68)				
								VRS Benefits Hybrid Plan	(24,841.79)				
								ICMA Defined Contribution	(26,601.94)				
								VRS RHIC	(1,554.90)				
								Hospital/Medical Plans	(30,170.87)				
								Dental Insurance	(744.84)				
				LT Disability Ins- Hybrid	(203.73)								
				Short-Term Disability - Hybrid	(255.86)								
				Alternative Programs & Equity	Instruction	Improvement of Instruction	Employee Bonus Payments	(1,000.00)					
							Supplmt Other Tech/ Analyst	66,077.58					
				TO	ESSER II	Student Services	Instruction	Student Services	Enrichment and Electives	Software/Online Charges	29,958.12		
										Admin, Attendance, and Health	Attendance and Health	Psychologist	5,055.41
												FICA	3,397.65
												VRS Benefits Hybrid Plan	17,019.52
												VRS RHIC	989.72
												VRS Group Life Insurance	799.54
	Hospital/Medical Plans	3,261.25											
Dental Insurance	439.95												

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JE No	Transfer	Fund	Department Title	Function Group	Program Group	Object Title	Total
						LT Disability Ins- Hybrid	77.88
					Enrichment and Electives	Software/Online Charges	88,216.45
			Alternative Programs & Equity	Instruction	Improvement of Instruction	Teacher Specialist/ Coach	21,449.26
						FICA	1,166.96
						Medicare	272.92
						VRS Benefits Hybrid Plan	3,247.88
						ICMA Defined Contribution	207.92
						VRS RHIC	251.60
						VRS Group Life Insurance	112.52
						Hospital/Medical Plans	3,661.32
						Dental Insurance	133.92
						LT Disability Ins- Hybrid	37.44
110056 Total							
110114	FROM	Operating Fund	John Adams ES	Operations and Maintenance	Operation and Maintenance	Custodian	(17,550.00)
			Facilities & Operations	Operations and Maintenance	Operation and Maintenance	Custodian Intermittent	(50,000.00)
						Supplmt Custodian Supervisor	(3,600.00)
						Supplmt General Maintenance	(7,910.00)
	TO	Operating Fund	Facilities & Operations	Operations and Maintenance	Operation and Maintenance	Other Maint. Repairs/Supplies	79,060.00
110114 Total							
110201	FROM	American Rescue Plan ESSERIII	Literacy	Technology	Instructional Core	Software Maintenance	(52,955.00)
	TO	American Rescue Plan ESSERIII	Literacy	Instruction	Instructional Core	Software/Online Charges	52,955.00
110201 Total							
110355	FROM	Operating Fund	Specialized Instruction	Instruction	Homebound Instruction	Supplmt Teacher	(10,000.00)
						FICA	(620.00)
						Medicare	(145.00)
					Special Education	Translation Services	(50,000.00)
						Staff Development Services	(380.00)
						Equipment Maint & Repair Serv	(851.90)
						Tuition-Other Divisions In St	(59,077.01)
						Internal Print Shop	(750.12)
						Postal Services	(391.64)
						Lease/Rent - Buildings	(500.00)
						Travel - Conf/Other Educ	(13,703.48)
						Travel - Mileage	(6,904.30)
						Awards and Grants	(1,000.00)
						Dues/ Association Memberships	(1,145.06)
						Refreshments	(2,679.74)
						Meals	(4,500.00)
						Instructional Supplies	(10,666.54)
						Office Supplies	(2,202.91)
				Admin, Attendance, and Health	Special Education	Travel - Conf/Other Educ	(2,500.00)
				Pupil Transportation	Special Education	Private Carriers	(1,000.00)
	TO	Operating Fund	Specialized Instruction	Instruction	Special Education	Professional Temp	63,276.91
						Settlement Fees	31,084.00
						Testing & Evaluation	1,856.00
						Equipment Maint & Repair Serv	224.98
						Internal Print Shop	14.01
						Instructional Supplies	196.18
						Software/Online Charges	2,984.39
						Other Technology Equip <\$5000	61.99
						Paper Supplies	125.00
						Other Operating Supplies	64,549.24
						Equip/ Furn Supplies <\$5000	4,075.00
				Admin, Attendance, and Health	Special Education	Dues/ Association Memberships	570.00
110355 Total							
110420	FROM	ESSER II	Ofc. of Schl. Bus. & Com Partn Ops	School Food Services & Other Ops	Family and Community	Instructional Services	(52,444.00)
	TO	ESSER II	Ofc. of Schl. Bus. & Com Partn	Technology	Family and Community	Software/Online Charges	52,444.00
110420 Total							
110469	FROM	Operating Fund	Alexandria City HS King St	Instruction	Guidance	Counselor	(55,503.95)
						FICA	(3,441.24)
						Medicare	(804.81)

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JE No	Transfer	Fund	Department Title	Function Group	Program Group	Object Title	Total
	TO	Operating Fund	Alexandria City HS Satellite	Technology	Instructional Core	Software/Online Charges	59,750.00
110469 Total							
110481	FROM	COPS Justice	Safety & Security Services	Operations and Maintenance	Operation and Maintenance	Cap Addl-Security Equipment	(57,600.00)
	TO	COPS Justice	Safety & Security Services	Operations and Maintenance	Operation and Maintenance	Cap Addl-Security Equipment	57,600.00
110481 Total							
110592	FROM	ESSER II	Instructional Support	Instruction	Instructional Core	Staff Development Services	(6,934.51)
					Summer Learning	FICA	(32,510.31)
						Medicare	(7,603.21)
						Other Miscellaneous Charges	(3,039.30)
	TO	ESSER II	Instructional Support	Instruction	Summer Learning	Instructional Supplies	50,087.33
110592 Total							
110692	FROM	Operating Fund	English Learner Services	Instruction	ELL	Teacher Intermittent	(9,168.88)
						Management Services	(24,677.91)
						Testing & Evaluation	(400.00)
	TO	Operating Fund	English Learner Services	Instruction	ELL	Staff Development Services	30,066.91
				Admin, Attendance, and Health	Summer Learning	Admin / Clerical Intermittent	3,779.88
						FICA	300.00
						Medicare	100.00
110692 Total							
110780	FROM	Title II, Part A FY 2023	Talent Development	Instruction	Improvement of Instruction	Staff Development Services	(55,198.00)
	TO	Title II, Part A FY 2023	Talent Development	Instruction	Improvement of Instruction	Education/Tuition Assistance	55,198.00
110780 Total							
110810	FROM	Perkins V FY 2023	Career and Technical Education	Instruction	Career and Technical Education	FICA	(1,778.14)
						Medicare	(415.95)
						Testing & Evaluation	(8,659.38)
						Indirect Costs	(8,000.00)
	TO	Perkins V FY 2023	Career and Technical Education	Technology	Career and Technical Education	Cap Repl-Tech Hardware	18,853.47
110810 Total							
110820	FROM	Operating Fund	Talented and Gifted Programs	Instruction	Enrichment and Electives	Instructional Services	(13,392.24)
						Staff Development Services	(14,622.00)
						Internal Transportation	(2,080.00)
						Travel - Conf/Other Educ	(6,500.00)
						Travel - Mileage	(2,600.00)
						Equip/ Furn Supplies <\$5000	(150.01)
	TO	Operating Fund	Talented and Gifted Programs	Instruction	Enrichment and Electives	Instructional Supplies	39,344.25
110820 Total							
110836	FROM	American Rescue Plan ESSERIII	School Improvement	Instruction	Improvement of Instruction	Staff Development Services	(30,000.00)
	TO	American Rescue Plan ESSERIII	Instructional Support	Instruction	Division-Wide	Software/Online Charges	30,000.00
110836 Total							
110840	FROM	Operating Fund	Specialized Instruction	Instruction	Special Education	Other Operating Supplies	(24,521.42)
	TO	Operating Fund	Specialized Instruction	Instruction	Special Education	Settlement Fees	1,700.00
						Testing & Evaluation	6,209.29
						Travel - Conf/Other Educ	3,507.13
						Travel - Mileage	500.00
						Refreshments	150.00
						Software/Online Charges	5,905.00
						Equip/ Furn Supplies <\$5000	6,550.00
110840 Total							
110876	FROM	Food and Nutrition Services	School Nutrition Services	School Food Services & Other Ops	School Food Services	Cap Addl-Food Service	(60,000.00)
	TO	Food and Nutrition Services	School Nutrition Services	School Food Services & Other Ops	School Food Services	Fresh Produce	60,000.00
110876 Total							
110879	FROM	American Rescue Plan ESSERIII	School Improvement	Instruction	Improvement of Instruction	Staff Development Services	(183,651.12)
	TO	American Rescue Plan ESSERIII	English Learner Services	Instruction	Instructional Core	Instructional Supplies	124,602.50
					ELL	Teacher Intermittent	10,080.00
						FICA	624.96
						Medicare	146.16
						Software Maintenance	3,841.50
						Consumable Texts	1,310.80
						Instructional Supplies	43,045.20
110879 Total							

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JE No	Transfer	Fund	Department Title	Function Group	Program Group	Object Title	Total				
110924	FROM	Operating Fund	Accountability and Research	Admin, Attendance, and Health	Evaluation and Planning	Other Professional Services	(37,000.00)				
	TO	Operating Fund	Accountability and Research	Admin, Attendance, and Health	Evaluation and Planning	Other Printing & Binding	18,000.00				
						Travel - Conf/Other Educ	19,000.00				
110924 Total							-				
110932	FROM	Operating Fund	Alternative Programs & Equity	Instruction	Alternative and AT-Promise Education	Tuition-Other Divisions In St	(6,000.00)				
						Improvement of Instruction	Staff Development Services	(23,000.00)			
							Travel - Conf/Other Educ	(4,000.00)			
					Guidance	Travel - Mileage	(1,000.00)				
						Other Operating Supplies	(1,000.00)				
	TO	Operating Fund	Student Services	Instruction	Student Services	Cap Addl-Furniture and Fixt	36,000.00				
	110932 Total							-			
110973	FROM	American Rescue Plan ESSERIII	School Leadership	Instruction	Technology Services	Coordinator/ Program Manager	(175,000.00)				
						VRS Benefits Hybrid Plan	(25,000.00)				
			School Improvement	Instruction	Evaluation and Planning	Hospital/Medical Plans	(25,000.00)				
						Other Prof/ Senior Analyst	(250,000.00)				
	TO	American Rescue Plan ESSERIII	Pupil Transportation	Pupil Transportation	Special Education	FICA	(25,000.00)				
						VRS Benefits Hybrid Plan	(75,000.00)				
110973 Total							-				
120034	FROM	Title I, Part A FY 2022	Cora Kelly School	Instruction	Instructional Core	Instructional Supplies	(32,204.40)				
						Jefferson-Houston School	Instruction	Instructional Core	Teacher Substitutes	(1,346.40)	
									Medicare	(1.00)	
									Instructional Supplies	(11,884.31)	
									Alternative and AT-Promise Education	Other Professional Services	(1,722.12)
									Improvement of Instruction	VRS Benefits Hybrid Plan	(8,470.00)
				ICMA Defined Contribution	(2,018.00)						
				John Adams ES	Instruction	Instructional Core	VRS RHIC	(162.00)			
							Dental Insurance	(249.20)			
							LT Disability Ins- Hybrid	(235.00)			
							Short-Term Disability - Hybrid	(146.00)			
							School Food Services & Other Ops	Family and Community	Refreshments	(1,773.81)	
			Course/ Event Fees				(225.00)				
			Francis C. Hammond MS	Instruction	Instructional Core	Refreshments	(2,776.49)				
						Instructional Supplies	(1,152.27)				
						Paper Supplies	(536.59)				
						Alternative and AT-Promise Education	ICMA Defined Contribution	(2,304.50)			
						Hospital/Medical Plans	(1,084.88)				
						Dental Insurance	(486.00)				
						Short-Term Disability - Hybrid	(150.45)				
						Improvement of Instruction	VRS Benefits Hybrid Plan	(9,851.54)			
							ICMA Defined Contribution	(3,834.14)			
							LT Disability Ins- Hybrid	(173.64)			
							Short-Term Disability - Hybrid	(174.67)			
							Technology	Instructional Core	Software/Online Charges	(739.55)	
			Instructional Supplies	(4,710.73)							
			Title I Programs	Instruction	Family and Community	Instructional Supplies	(155,534.46)				
						Jefferson-Houston School	Instruction	Instructional Core	Instructional Assistant	33,305.08	
									FICA	1,193.61	
									Medicare	279.19	
									VRS Benefits Hybrid Plan	3,603.74	
									ICMA Defined Contribution	300.10	
									VRS RHIC	284.22	
VRS Group Life Insurance	131.22										
Hospital/Medical Plans	5,268.60										
Dental Insurance	229.86										
LT Disability Ins- Hybrid	35.28										
Improvement of Instruction	Teacher Specialist/ Coach	37,996.80									
	Employee Bonus Payments	7,775.35									
	FICA	2,643.89									
	Medicare	618.24									

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JE No	Transfer	Fund	Department Title	Function Group	Program Group	Object Title	Total
						VRS Retirement	22,859.39
						VRS Group Life Insurance	585.00
						Hospital/Medical Plans	1,517.26
						LT Disability Insurance	184.50
						Short-Term Disability	234.44
			John Adams ES	Instruction	Alternative and AT-Promise Education	Teacher	38,038.60
						Employee Bonus Payments	4,253.30
						FICA	2,325.55
						Medicare	544.08
						VRS Retirement	1,169.80
						VRS Benefits Hybrid Plan	6,546.40
						VRS RHIC	393.40
						VRS Group Life Insurance	445.40
						LT Disability Ins- Hybrid	39.94
					Improvement of Instruction	Teacher Specialist/ Coach	33,205.62
						Supplmt Teacher	330.00
						Employee Bonus Payments	8,479.61
						FICA	1,936.41
						Medicare	458.06
						VRS Retirement	19,058.29
						VRS RHIC	458.89
						VRS Group Life Insurance	744.79
						Hospital/Medical Plans	5,726.56
						Dental Insurance	318.04
						LT Disability Insurance	195.64
						Short-Term Disability	232.60
120034 Total							
120085	FROM	Operating Fund	Accountability and Research	Admin, Attendance, and Health	Evaluation and Planning	Teacher Intermittent	(22,500.00)
						Software Maintenance	(393.00)
						Other Professional Services	(21,120.00)
						Software/Online Charges	(297.50)
	TO	Operating Fund	Accountability and Research	Admin, Attendance, and Health	Evaluation and Planning	Supplmt Teacher	22,893.00
						Travel-Direct to Vendor	1,120.00
						Other Printing & Binding	20,000.00
				School Food Services & Other Ops	Evaluation and Planning	Refreshments	297.50
120085 Total							
120103	FROM	American Rescue Plan ESSERIII	Community Partnerships & Engag Communications	Instruction	Exemplary Programs	Coordinator/ Program Manager	(100,000.00)
				Admin, Attendance, and Health	Information Services	Other Technical/ Analyst	(100,000.00)
	TO	American Rescue Plan ESSERIII	Pupil Transportation	Pupil Transportation	Special Education	Public Carriers	200,000.00
120103 Total							
120122	FROM	Operating Fund	Science, Tech, Eng, and Math	Division-Wide	Mathematics	Supplmt Teacher	(4,364.00)
						FICA	(97.40)
						Medicare	(63.27)
						Software/Online Charges	(31,683.08)
					Science	Equipment Maint & Repair Serv	(83.00)
						Travel - Conf/Other Educ	(3,868.00)
						Dues/ Association Memberships	(3,385.00)
						Refreshments	(330.83)
						Other Operating Supplies	(590.47)
	TO	Operating Fund	Science, Tech, Eng, and Math	Division-Wide	Science	Instructional Supplies	44,465.05
120122 Total							
120133	FROM	American Rescue Plan ESSERIII	School Improvement	Instruction	Improvement of Instruction	Teacher	(91,785.43)
	TO	American Rescue Plan ESSERIII	English Learner Services	Admin, Attendance, and Health	ELL	Administrative Asst/ Clerical	59,742.03
						FICA	3,704.00
						Medicare	866.26
						VRS Benefits Hybrid Plan	8,136.86
						ICMA Defined Contribution	1,792.26
						VRS RHIC	722.88
						VRS Group Life Insurance	328.58
						Hospital/Medical Plans	15,625.00
						Dental Insurance	625.00

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JE No	Transfer	Fund	Department Title	Function Group	Program Group	Object Title	Total
						LT Disability Ins- Hybrid	107.54
						Short-Term Disability - Hybrid	135.02
120133 Total							
120134	FROM	Operating Fund	Alexandria City HS King St	Instruction	Instructional Core	Other Professional Services	(4,347.05)
						Instructional Supplies	(1,338.73)
						Promotional Items	(3,232.52)
					Enrichment and Electives	Instructional Supplies	(6,636.77)
					Improvement of Instruction	Travel - Conf/Other Educ	(2,000.00)
					School Administration	Travel - Conf/Other Educ	(2,369.41)
					Special Education	Office Supplies	(862.00)
					ELL	Travel - Conf/Other Educ	(786.56)
						Refreshments	(821.60)
						Instructional Supplies	(472.03)
						Promotional Items	(1,792.23)
				School Food Services & Other Ops	Instructional Core	Travel - Conf/Other Educ	(521.15)
	TO	Operating Fund	Alexandria City HS King St	Operations and Maintenance	Operations and Maintenance	Security Services	24,841.32
				Instruction	Enrichment and Electives	Instructional Supplies	338.73
120134 Total							
120211	FROM	Operating Fund	Talented and Gifted Programs	Instruction	Enrichment and Electives	Teacher Intermittent	(52,594.27)
						FICA	(3,260.84)
						Medicare	(762.61)
	TO	Operating Fund	Talented and Gifted Programs	Instruction	Enrichment and Electives	Instructional Supplies	56,617.72
120211 Total							
120265	FROM	Operating Fund	Division-Wide FSD Reserve	Division-Wide	Division-Wide	Enrollment Adjustment Reserve	(39,000.00)
	TO	Operating Fund	Division-Wide FSD Reserve	Division-Wide	Division-Wide	Software/Online Charges	39,000.00
120265 Total							
Grand Total							