

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 2017 through FY 2022. A total of 229 budget transfers have been processed during the third quarter (Q3) of FY 2022.

In this Q3 of FY 2022, the number of budget transfers increased by 63.6 percent compared to the same quarter last year (Q3 FY 2021). 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 Q3 of FY 2022 is shown in the table on the following pages.

PERIOD	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Q1	171	111	159	202	114	127
Q2	135	144	154	180	104	142
Q3	236	179	258	225	140	229
Q4	376	297	300	132	267	
YTD Total	918	731	871	607	625	498

Alexandria City Public Schools Budget Transfer Report

**Third Quarter
FY 2022**

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

Over \$25K Budget Transfers - For Fiscal Year 2022 and Fiscal Period Between 07 and 09

JE No	Transfer	Fund Title	Department Title	Function Group Title	Program Group Title	Object Title	Total	Comments	
70007	From	Operating Fund	Technology Services	Tech - Instructional Support	Technology Services Management	Telecommunications	(20,000.00)	For FY22 services and repairs on Chromebooks, classroom SmartBoards or projectors and for Verizon Wireless monthly service charges.	
				Cap Repl-Tech Hardware		(48,510.00)			
	Tech - Classroom Instruction			Cap Repl-Tech Hardware		(13,000.00)			
	To			Cap Repl-Audio Visual		(13,000.00)			
				Tech - Management & Admin		Comp Equip Maint & Repair	48,510.00		
Tech - Instructional Support	Wireless Comm Services	46,000.00							
70,007 Total							-		
70033	From	COPS Justice	Safety & Security Services	Ed Facilities - Security	Maintenance & Custodial Svcs	Cap Add-Security Equipment	(54,000.00)	Purchase and installation of security equipment.	
	To					Cap Add-Security Equipment	54,000.00		
70,033 Total							-		
70034	From	Food and Nutrition Services	School Nutrition Services	School Nutrition Services	Food Services	Wholesale Groceries	(45,000.00)	For fresh produce to be able to increase Keary and Produce Source POs.	
	To					Meats	(10,000.00)		
						Fresh Produce	55,000.00		
70,034 Total							-		
70046	From	Operating Fund	Specialized Instruction	Classroom Instruction	Other Special Education	Management Services	(27,000.00)	For services conducted for Psychoeducational reports on ACPS students and for the Smartrip card benefits used to provide transportation to our students	
	To					Speech & Language Impaired	Testing & Evaluation		20,000.00
					Pupil Transp Operations	Other Special Education	Public Carriers		7,000.00
70,046 Total							-		
70047	From	IDEA, Part B CEIS FY22	Specialized Instruction	Improvement of Instruction	Special Education Preschool	Other Operating Supplies	(50,000.00)	For licensed professional temps to support all students requiring SPED services.	
	To			Classroom Instruction		Other Special Education	Professional Temp		50,000.00
70,047 Total							-		
70066	From	Operating Fund	Division-Wide Human Resources	Classroom Instruction	Elementary Core	Teacher Substitutes	(200,000.00)	To pay Temporary Solutions for our daily School Monitors.	
	To			Personnel Services	Secondary Core	Teacher Substitutes	(200,000.00)		
70,066 Total							-		
70103	From	Operating Fund	Facilities & Operations	Ed Facilities - Equipment	Maintenance & Custodial Svcs	Equipment Maint & Repair Serv	(42,865.38)	To cover plumbing needs.	
	To			Ed Facilities - Buildings		Plumbing Repair & Services	42,865.38		
70,103 Total							-		
70172	From	IDEA, Part B CEIS FY22	Specialized Instruction	Improvement of Instruction	Special Education Preschool	Other Operating Supplies	(25,000.00)	To pay consulting services for co-design and planning, project management/coordination, and professional development.	
	To			Classroom Instruction		Other Special Education	Staff Development Services		25,000.00
70,172 Total							-		
70258	From	Operating Fund	Samuel W. Tucker ES	Classroom Instruction	Extended Learning Opport	Other Professional Services	(15,000.00)	For Extended Learning tutoring costs in the Fall due to only one AmeriCorps tutor assigned and for Intersession's supplemental teacher to pay retired teachers and casual employees.	
						Elementary Intersession	Teacher Intermittent		(76,147.50)
	To					Extended Learning Opport	FICA		930.00
						Medicare	217.50		
						Supplmt Teacher	15,000.00		
Elementary Intersession	Supplmt Teacher	75,000.00							
70,258 Total							-		

Alexandria City Public Schools Budget Transfer Report

**Third Quarter
FY 2022**

JE No	Transfer	Fund Title	Department Title	Function Group Title	Program Group Title	Object Title	Total	Comments		
70259	From	Title IV, Part A FY 2020	Ofc. of Schl, Bus. & Com Partn	Classroom Instruction	Extended Learning Opport	Other Technology Equip <\$5000	(5.00)	To pay for the Gymnasium equipment for the Kineshetic Program for various ACPS Schools.		
						Health and Physical Education	Instructional Supplies		(3.01)	
						STEM Science, Tech, Eng, Math	Instructional Supplies		(19,000.00)	
							Staff Development Services		(2,900.00)	
							Dues/ Association Memberships		(350.00)	
						Guidance Services	Guidance		Other Professional Services	(1,250.00)
									Instructional Supplies	(8,500.00)
									Staff Development Services	(35.00)
						Health Services	Health		Instructional Supplies	(13,949.80)
									Health Safety Supplies/Equip	(2,198.46)
									Medical Supplies	(1,166.76)
						Improvement of Instruction	Positive Behavior Inter (PBIS)		Staff Development Services	(10,783.00)
									School Nutrition Services	Food Services
						School Social Worker Services	Social Work		Other Maint. Repairs/Supplies	(749.97)
									Staff Development Services	(3,127.81)
									Tech - Classroom Instruction	STEM Science, Tech, Eng, Math
						To	Classroom Instruction		Equip/ Furn Supplies <\$5000	64,636.52
70,259 Total							-			
70301	From	Operating Fund	Pupil Transportation	Pupil Transp Maintenance	Transportation	Gas/Diesel	(100,000.00)	Transfer funds to Public Carriers (SpEd) account to cover pending invoices .		
						Parts & Supplies For Vehicles	(100,000.00)			
						To	Pupil Transp Operations		Other Special Education	Public Carriers
70,301 Total							-			
70303	From	Operating Fund	Technology Services	Tech - Instructional Support	Technology Services Management	Cap Repl-Tech Hardware	(46,000.00)	To provide funds for our VIOP monthly phone service.		
						To	Telecommunications		46,000.00	
70,303 Total							-			
70322	From	Operating Fund	Safety & Security Services	Ed Facilities - Security Insurance & Risk Management Ed Facilities - Security	Safety & Security Svc	Environmental Services	(40,000.00)	For general maintenance and repair services.		
						Property Insurance	(12,000.00)			
						To	General Maint & Repair Service		52,000.00	
70,322 Total							-			
80051	From	Operating Fund	Humanities	Classroom Instruction	Band	Uniforms & Wearing Apparel	(4,450.00)	For general music online curriculum resource (Interactive Music). It provides an entire digital song library as well as interactive SMARTBoard and PowerPoint lessons that can be adapted and differentiated.		
						Cap Repl-Music	(9,000.00)			
						French	Textbooks-Repl and Growth		(5,000.00)	
							Spanish		Textbooks-Repl and Growth	(1,000.00)
						Drama	Consumable Texts		(3,900.00)	
							Orchestra		Uniforms & Wearing Apparel	(2,000.00)
						World Languages	Cap Repl-Music		(2,550.00)	
							Latin		Travel - Conf/Other Educ	(3,000.00)
						German	Textbooks-Repl and Growth		(3,000.00)	
							Textbooks-Repl and Growth		(2,000.00)	
To	Tech - Classroom Instruction	Vocal	Software/Online Charges	35,900.00						
80,051 Total							-			

Alexandria City Public Schools Budget Transfer Report

**Third Quarter
FY 2022**

JE No	Transfer	Fund Title	Department Title	Function Group Title	Program Group Title	Object Title	Total	Comments
80189	From	Operating Fund	Facilities & Operations	Ed Facilities - Buildings	Maintenance & Custodial Svcs	Plumbing Repair & Services	(42,865.38)	To correct account code using the wrong site code.
	To					Plumbing Repair & Services	42,865.38	
80,189 Total							-	
80289	From	Operating Fund	Facilities & Operations	Ed Facilities - Buildings	Maintenance & Custodial Svcs	Cleaning Services	(139,020.64)	For cleaning services.
	To					Cleaning Services	139,020.64	
80,289 Total							-	
80314	From	Operating Fund	Facilities & Operations	Ed Facilities - Buildings	Maintenance & Custodial Svcs	Travel - Conf/Other Educ	(7,479.70)	To fund ABM new cleaning contract as of January 1, 2022.
						Staff Development Services	(5,750.00)	
						Refreshments	(3,300.00)	
						Travel - Mileage	(404.41)	
						Electrical Services	(138,919.14)	
						General Maint & Repair Service	(68,379.00)	
						Roofing Repair & Services	(60,000.00)	
						Electrical Repair & Services	(60,000.00)	
						Moving Services	(5,240.00)	
						To	Refuse Disposal	
	Cleaning Services	352,472.25						
80,314 Total							-	
80407	From	ESSER II	Facilities & Operations	Ed Facilities - Buildings	Educ Facilities	Non CIP Construction Projects	(52,535.00)	For health safety supplies and equipment.
	To			Insurance & Risk Management	Maintenance & Custodial Svcs	Health Safety Supplies/Equip	52,535.00	
80,407 Total							-	
90152	From	American Rescue Plan ESSERIII	Human Resources	School Nutrition Services	Food Services	FICA	(72,947.43)	To pay for the remainder of the school year's classroom monitors.
						Medicare	(17,060.29)	
						Supplmt Cafeteria Aide	(1,086,563.72)	
To	Division-Wide Human Resources	Personnel Services	Human Resources Management	Clerical/Technical Temp	1,176,571.44			
90,152 Total							-	
90164	From	Food and Nutrition Services	School Nutrition Services	School Nutrition Services	Food Services	Wholesale Groceries	(30,000.00)	For equipment repair and maintenance services.
	To					Equipment Maint & Repair Serv	30,000.00	
90,164 Total							-	
90198	From	Operating Fund	Alexandria City HS King St	Psychological Services	Psychological Services	FICA	(2,457.00)	To Student Services' professional temp account to hire temporary staffing to support ACHS.
						Medicare	(575.00)	
						Psychologist	(39,626.00)	
			To			Student Services	Professional Temp	
90,198 Total							-	
90454	From	Operating Fund	Facilities & Operations	Ed Facilities - Buildings	Maintenance & Custodial Svcs	Cleaning Services	(412,667.27)	To fund Southeast Service Company Cleaning Contract
	To					Cleaning Services	412,667.27	
90,454 Total							-	
90556	From	Title IV, Part A FY 2021	Ofc. of Schl. Bus. & Com Partn	Classroom Instruction	Health and Physical Education	Equipment Maint & Repair Serv	(2,500.00)	To purchase FTD STEM supplies and for Zspace Science Program from Amtek.
				Health Services	Health	Travel - Conf/Other Educ	(6,000.00)	
				School Social Worker Services	Family & Community Engagement	Instructional Supplies	(2,154.76)	
				Tech - Classroom Instruction	STEM Science, Tech, Eng, Math	Software/Online Charges	(5,001.34)	
					Adaptive Comm & Assistive Tech	Other Technology Equip <\$5000	(9,809.58)	
				To	Classroom Instruction	STEM Science, Tech, Eng, Math	Instructional Supplies	
	Tech - Classroom Instruction		Other Technology Equip <\$5000	22,465.68				
90,556 Total							-	

Alexandria City Public Schools Budget Transfer Report

**Third Quarter
FY 2022**

JE No	Transfer	Fund Title	Department Title	Function Group Title	Program Group Title	Object Title	Total	Comments		
90596	From	Operating Fund	Division-Wide Human Resources	Personnel Services	Human Resources Management	Termination Benefits	(48,618.50)	To increase workers compensation based on 2022 Notice of Assessment and Tax Due.		
	To					Workers' Compensation	48,618.50			
90,596 Total							-			
90640	From	Operating Fund	Mount Vernon Community School	Classroom Instruction	Elementary Dual Language	Other Printing & Binding	(500.00)	To purchase furniture for the library.		
	To					Extended Learning Oppor	Other Professional Services		(30,000.00)	
				Purchasing Services	Elementary Core		Equip/ Furn Supplies <\$5000		30,000.00	
							Lease/Rent - Equipment		500.00	
90,640 Total							-			
90678	From	Operating Fund	Pupil Transportation	Pupil Transp Maintenance	Transportation	Vehicle Maint & Repair	(45,000.00)	For Gas/Diesel to cover increase price of fuel.		
						Tires & Tubes	(15,000.00)			
						Motor Oil	(10,000.00)			
				Pupil Transp Management		Staff Development Services	(2,500.00)			
						Postal Services	(500.00)			
						Uniforms & Wearing Apparel	(30,000.00)			
				Pupil Transp Monitoring		Bus Monitor Intermittent	(17,500.00)			
						Pupil Transp Operations	Clerical/Technical Temp		(5,000.00)	
				School Nutrition Services			Bus Driver Intermittent		(17,500.00)	
						Pupil Transp Maintenance	Refreshments		(2,000.00)	
							Gas/Diesel		145,000.00	
				90,678 Total						
90689	From	Operating Fund	Francis C. Hammond MS	Ed Facilities - Buildings	Maintenance & Custodial Svcs	FICA	(3,360.00)	For Contracted Custodial Services.		
	To					Facilities & Operations	Hospital/Medical Plans		(17,140.00)	
				Custodian			(42,000.00)			
				Cleaning Services		62,500.00				
90,689 Total							-			
90725	From	Operating Fund	Specialized Instruction	Classroom Instruction	Other Special Education	Teacher Substitutes	(6,203.63)	To cover deficits and increase supplemental teacher account lines as we expect future timesheets.		
						Meals	(4,109.07)			
							Occupational & Physical Ther		FICA	(1,756.46)
				Medicare		(410.56)				
						Guidance Services	Other Special Education		FICA	(2,759.83)
				Medicare					(501.19)	
				Improvement of Instruction		Improvement of Instr-Spec Ed	FICA		(14,156.76)	
							Medicare		(3,723.48)	
				Homebound Instruction		Homebound Instruction	Teacher Intermittent		(3,720.00)	
							Classroom Instruction		Improvement of Instr-Spec Ed	FICA
				Medicare		423.47				
				Other Special Education		FICA				2,143.03
						Medicare				501.19
				Supplmt Teacher		10,000.00				
				Teacher Substitutes		3,093.00				
				Supplmt Instructional Asst		616.80				
				Guidance Services		Other Special Education	FICA		1,756.46	
							Medicare		410.56	
Improvement of Instruction	Improvement of Instr-Spec Ed	Overtime	110.63							
		FICA	12,346.18							

Alexandria City Public Schools Budget Transfer Report

**Third Quarter
FY 2022**

JE No	Transfer	Fund Title	Department Title	Function Group Title	Program Group Title	Object Title	Total	Comments
				Instruction	Inst-Spec Ed	Medicare	3,300.01	
					Medicaid Services	Overtime	9.07	
				Pupil Transp Operations	Other Special Education	Public Carriers	100.00	
				Homebound Instruction	Homebound Instruction	Supplmt Teacher	720.00	
90,725 Total							-	
90727	From	Operating Fund	Facilities & Operations	Ed Facilities - Buildings	Maintenance & Custodial Svcs	Roofing Repair & Services	(50,000.00)	To cover maintenance supplies until end of fiscal year.
	To					Other Maint. Repairs/Supplies	50,000.00	
90,727 Total							-	
Grand Total								