

BOARD MEMO

Date: June 2, 2022

For ACTION _____

For INFORMATION x

Board Agenda: Yes x

No _____

FROM: John Finnigan, Director of Educational Facilities

THROUGH: Dr. Alicia Hart, PMP, Acting Chief of Facilities and Operations
Gregory C. Hutchings, Jr., Ed.D., Superintendent of Schools
Dominic B. Turner, Director of Chief Financial Officer

TO: The Honorable Meagan L. Alderton, Chair, and
Members of the Alexandria City School Board

TOPIC: CIP Budget Reserve Report FY22 Q3

ACPS 2025 STRATEGIC PLAN GOAL:

Goal 1: Systemic Alignment

Goal 4: Strategic Resource Allocation

Goal 5: Family and Community Engagement

SY 2020-2021 FOCUS AREA:

Focus Area 2: Policy Equity Audit

Focus Area 3: Strategic Plan Implementation

FY 2022 BUDGET PRIORITY:

Implementation of 2025 Strategic Plan

SUMMARY:

The CIP Reserve Account balance is \$235,759.77. Attachment #1 is the "CIP Reserve Tracker" that outlines movement in and out of the CIP reserve account. Attachment #2 is the "Funding Sources" list that shows which projects contribute to the current reserve balance.

BACKGROUND:

On December 7, 2017, the School Board authorized the establishment of a Capital Improvement Program (CIP) Reserve Account which provides an additional option for CIP budget transfers. This reserve account allows the School Board to move budgeted funds between capital accounts through the below two-step process:

1. The School Board approves budget transfers from specific project account lines to the CIP Reserve Account.

2. The School Board later approves budget transfers from the CIP Reserve Account back to other specific project account lines based upon justifications of need.

On at least a quarterly basis, ACPS staff updates the School Board on the current account balance and, when necessary, provides recommendations to the School Board to move funding into and out of the CIP Reserve Account.

RECOMMENDATION: The Superintendent recommends that the School Board review this current account balance and considers future CIP Reserve Account transactions.

ATTACHMENTS:

220602 Attachment_1_CIP_Reserve_Account_Tracker_Q3

220602_Attachment_2_Funding_Sources_of_CIP_Reserve_Q3

CONTACT PERSON: John Finnigan, john.finnigan@acps.k12.va.us

CIP Reserve Account Tracker - Budget Transfers to and from Reserve

CIP Reserve Transaction #	School Board Approval Date	Docket Number	Transaction Type	Original Funding Source	Current Transaction From Account #	Current Transaction From Account Name	Current Transaction To Account #	Current Transaction To Account Name	Amount	CIP Reserve Balance
1	12/7/2017	Item 5	To Reserve	41861539-4-P140101	41861539-4-P140101	DM-Capacity-Structural damage repair	CIP Reserve	CIP Reserve	35,000.00	35,000.00
1	12/7/2017	Item 5	To Reserve	41861558-7-P130087	41861558-7-P130087	FH-Facility Maintenance-Roof Replacement	CIP Reserve	CIP Reserve	7,347.02	42,347.02
1	12/7/2017	Item 5	To Reserve	41861535-7-P160087	41861535-7-P160087	LC-Facility Maintenance-Roof Replacement	CIP Reserve	CIP Reserve	55,166.94	97,513.96
1	12/7/2017	Item 5	To Reserve	41861535-7-P170087	41861535-7-P170087	LC-Facility Maintenance-Roof Replacement	CIP Reserve	CIP Reserve	33,326.70	130,840.66
1	12/7/2017	Item 5	To Reserve	41861543-7-P130076	41861543-7-P130076	MM-Facility Maintenance-Replace Playground	CIP Reserve	CIP Reserve	9,574.62	140,415.28
1	12/7/2017	Item 5	To Reserve	41861553-7-P130010	41861553-7-P130010	ST-Facility Maintenance-Building Envelope Repair	CIP Reserve	CIP Reserve	4,508.52	144,923.80
1	12/7/2017	Item 5	To Reserve	41861553-7-P130101	41861553-7-P130101	ST-Facility Maintenance-Structural damage repair	CIP Reserve	CIP Reserve	885.00	145,808.80
1	12/7/2017	Item 5	To Reserve	41861563-6-P120021	41861563-6-P120021	TCWM-Equipment & Systems Replacement-New	CIP Reserve	CIP Reserve	720.00	146,528.80
1	12/7/2017	Item 5	To Reserve	41861563-7-P130087	41861563-7-P130087	TCWM-Facility Maintenance-Roof Replacement	CIP Reserve	CIP Reserve	5,898.68	152,427.48
1	12/7/2017	Item 5	To Reserve	41861551-1-P120007	41861551-1-P120007	WR-ADA-Elevator Addition	CIP Reserve	CIP Reserve	8,001.79	160,429.27
1	12/7/2017	Item 5	To Reserve	41861542-7-P130071	41861542-7-P130071	GM-Facility Maintenance-Replace Flooring	CIP Reserve	CIP Reserve	78.00	160,507.27
1	12/7/2017	Item 5	To Reserve	41861542-7-P160054	41861542-7-P160054	GM-Facility Maintenance-Renovations & SW-Shared Program	CIP Reserve	CIP Reserve	411.00	160,918.27
1	12/7/2017	Item 5	To Reserve	41862110-9-P130005	41862110-9-P130005	Priorities-Tennis Courts	CIP Reserve	CIP Reserve	671.00	161,589.27
1	12/7/2017	Item 5	To Reserve	41862106-3-P170028	41862106-3-P170028	TCW-Asset Replacement-FF&E	CIP Reserve	CIP Reserve	18.00	161,607.27
1	12/7/2017	Item 5	To Reserve	41861539-7-P130087	41861539-7-P130087	DM-Facility Maintenance-Roof Replacement	CIP Reserve	CIP Reserve	566.00	162,173.27
1	12/7/2017	Item 5	To Reserve	41861531-7-P170054	41861531-7-P170054	JA-Facility Maintenance-Renovations &	CIP Reserve	CIP Reserve	35,818.00	197,991.27
1	12/7/2017	Item 5	To Reserve	41861536-2-P150011	41861536-2-P150011	PH-Asset Loss Prevention-Building Infrastructure	CIP Reserve	CIP Reserve	50,000.00	247,991.27
1	12/7/2017	Item 5	To Reserve	41862106-7-P170032	41862106-7-P170032	TCW-Facility Maintenance-Interior Painting	CIP Reserve	CIP Reserve	10,000.00	257,991.27
2	3/8/2018	Item 14	To Reserve	41861534-7-P170087	41861534-7-P170087	CB-Facility Maintenance-Roof Replacement	CIP Reserve	CIP Reserve	121,187.05	379,178.32
2	3/8/2018	Item 14	To Reserve	41861534-7-P180087	41861534-7-P180087	CB-Facility Maintenance-Roof Replacement	CIP Reserve	CIP Reserve	235,232.00	614,410.32
2	3/8/2018	Item 14	To Reserve	41862222-7-P170085	41862222-7-P170085	FH-Facility Maintenance-Replace Water Heater	CIP Reserve	CIP Reserve	65,180.00	679,590.32
2	3/8/2018	Item 14	To Reserve	41861550-8-P160027	41861550-8-P160027	WR-Instructional Environment-Exterior Play	CIP Reserve	CIP Reserve	4,454.00	684,044.32
2	3/8/2018	Item 14	To Reserve	41861541-4-P130097	41861541-4-P130097	JH-Capacity-New School PreK-8 Facility	CIP Reserve	CIP Reserve	53,000.00	737,044.32
2	3/8/2018	Item 14	To Reserve	41861546-4-P120013	41861546-4-P120013	JP-Capacity-Capacity Addition A&E	CIP Reserve	CIP Reserve	2,038.00	739,082.32
2	3/8/2018	Item 14	To Reserve	41861546-4-P150015	41861546-4-P150015	JP-Capacity-Capacity Addition Construction	CIP Reserve	CIP Reserve	7,471.00	746,553.32
2	3/8/2018	Item 14	To Reserve	41861534-7-P160100	41861534-7-P160100	CB-Facility Maintenance-Stormwater Management	CIP Reserve	CIP Reserve	8,411.00	754,964.32
2	3/8/2018	Item 14	To Reserve	41861579-4-P150014	41861579-4-P150014	CB-Capacity-Capacity Addition PM & Soft Costs	CIP Reserve	CIP Reserve	8,304.00	763,268.32
3	3/8/2018	Item 15	From Reserve	41861534-7-P170087	CIP Reserve	CIP Reserve	41862556-4-P170114	CP-Capacity-Retrofitting Leased Space	(121,187.05)	642,081.27

CIP Reserve Account Tracker - Budget Transfers to and from Reserve

CIP Reserve Transaction #	School Board Approval Date	Docket Number	Transaction Type	Original Funding Source	Current Transaction From Account #	Current Transaction From Account Name	Current Transaction To Account #	Current Transaction To Account Name	Amount	CIP Reserve Balance
3	3/8/2018	Item 15	From Reserve	41861534-7-P180087	CIP Reserve	CIP Reserve	41862556-4-P170114	CP-Capacity-Retrofitting Leased Space	(235,232.00)	406,849.27
3	3/8/2018	Item 15	From Reserve	41862222-7-P170085	CIP Reserve	CIP Reserve	41862556-4-P170114	CP-Capacity-Retrofitting Leased Space	(65,180.00)	341,669.27
3	3/8/2018	Item 15	From Reserve	41861550-8-P160027	CIP Reserve	CIP Reserve	41862556-4-P170114	CP-Capacity-Retrofitting Leased Space	(4,454.00)	337,215.27
3	3/8/2018	Item 15	From Reserve	41861541-4-P130097	CIP Reserve	CIP Reserve	41862556-4-P170114	CP-Capacity-Retrofitting Leased Space	(53,000.00)	284,215.27
3	3/8/2018	Item 15	From Reserve	41861546-4-P120013	CIP Reserve	CIP Reserve	41862556-4-P170114	CP-Capacity-Retrofitting Leased Space	(2,038.00)	282,177.27
3	3/8/2018	Item 15	From Reserve	41861546-4-P150015	CIP Reserve	CIP Reserve	41862556-4-P170114	CP-Capacity-Retrofitting Leased Space	(7,471.00)	274,706.27
3	3/8/2018	Item 15	From Reserve	41861534-7-P160100	CIP Reserve	CIP Reserve	41862556-4-P170114	CP-Capacity-Retrofitting Leased Space	(8,411.00)	266,295.27
3	3/8/2018	Item 15	From Reserve	41861579-4-P150014	CIP Reserve	CIP Reserve	41862556-4-P170114	CP-Capacity-Retrofitting Leased Space	(8,304.00)	257,991.27
4	4/26/2018	Item 13	To Reserve	41862676-6-P180073	41862676-6-P180073	FH-Facility Maintenance-Generator	CIP Reserve	CIP Reserve	172,700.00	430,691.27
4	4/26/2018	Item 13	To Reserve	41862680-7-P180073	41862680-7-P180073	JP-Facility Maintenance-Generator	CIP Reserve	CIP Reserve	172,700.00	603,391.27
4	4/26/2018	Item 13	To Reserve	41862678-6-P180073	41862678-6-P180073	JA-Facility Maintenance-Generator	CIP Reserve	CIP Reserve	172,700.00	776,091.27
4	4/26/2018	Item 13	To Reserve	41862683-6-P180073	41862683-6-P180073	MM-Facility Maintenance-Generator	CIP Reserve	CIP Reserve	172,700.00	948,791.27
4	4/26/2018	Item 13	To Reserve	41862685-6-P180073	41862685-6-P180073	MV-Facility Maintenance-Generator	CIP Reserve	CIP Reserve	172,700.00	1,121,491.27
5	6/7/2018	Item 21	From Reserve	41861539-4-P140101	CIP Reserve	CIP Reserve	41861586-6-P180073	SW-Equipment & Systems Replacement	(35,000.00)	1,086,491.27
5	6/7/2018	Item 21	From Reserve	41861558-7-P130087	CIP Reserve	CIP Reserve	41861586-6-P180073	SW-Equipment & Systems Replacement	(7,347.02)	1,079,144.25
5	6/7/2018	Item 21	From Reserve	41861535-7-P160087	CIP Reserve	CIP Reserve	41861586-6-P180073	SW-Equipment & Systems Replacement	(55,166.94)	1,023,977.31
5	6/7/2018	Item 21	From Reserve	41861535-7-P170087	CIP Reserve	CIP Reserve	41861586-6-P180073	SW-Equipment & Systems Replacement	(33,326.70)	990,650.61
5	6/7/2018	Item 21	From Reserve	41861543-7-P130076	CIP Reserve	CIP Reserve	41861586-6-P180073	SW-Equipment & Systems Replacement	(9,574.62)	981,075.99
5	6/7/2018	Item 21	From Reserve	41861553-7-P130010	CIP Reserve	CIP Reserve	41861586-6-P180073	SW-Equipment & Systems Replacement	(4,508.52)	976,567.47
5	6/7/2018	Item 21	From Reserve	41861553-7-P130101	CIP Reserve	CIP Reserve	41861586-6-P180073	SW-Equipment & Systems Replacement	(885.00)	975,682.47
5	6/7/2018	Item 21	From Reserve	41861563-6-P120021	CIP Reserve	CIP Reserve	41861586-6-P180073	SW-Equipment & Systems Replacement	(720.00)	974,962.47
5	6/7/2018	Item 21	From Reserve	41861563-7-P130087	CIP Reserve	CIP Reserve	41861586-6-P180073	SW-Equipment & Systems Replacement	(5,898.68)	969,063.79
5	6/7/2018	Item 21	From Reserve	41861551-1-P120007	CIP Reserve	CIP Reserve	41861586-6-P180073	SW-Equipment & Systems Replacement	(8,001.79)	961,062.00
5	6/7/2018	Item 21	From Reserve	41861542-7-P130071	CIP Reserve	CIP Reserve	41861586-6-P180073	SW-Equipment & Systems Replacement	(78.00)	960,984.00
5	6/7/2018	Item 21	From Reserve	41861542-7-P160054	CIP Reserve	CIP Reserve	41861586-6-P180073	SW-Equipment & Systems Replacement	(411.00)	960,573.00
5	6/7/2018	Item 21	From Reserve	41862110-9-P130005	CIP Reserve	CIP Reserve	41861586-6-P180073	SW-Equipment & Systems Replacement	(671.00)	959,902.00
5	6/7/2018	Item 21	From Reserve	41862106-3-P170028	CIP Reserve	CIP Reserve	41861586-6-P180073	SW-Equipment & Systems Replacement	(18.00)	959,884.00
5	6/7/2018	Item 21	From Reserve	41861539-7-P130087	CIP Reserve	CIP Reserve	41861586-6-P180073	SW-Equipment & Systems Replacement	(566.00)	959,318.00

CIP Reserve Account Tracker - Budget Transfers to and from Reserve

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5	6/7/2018	Item 21	From Reserve	41861531-7-P170054	CIP Reserve	CIP Reserve	41861586-6-P180073	SW-Equipment & Systems Replacement	(35,818.00)	923,500.00
5	6/7/2018	Item 21	From Reserve	41861536-2-P150011	CIP Reserve	CIP Reserve	41861586-6-P180073	SW-Equipment & Systems Replacement	(20,370.68)	903,129.32
6	6/21/2018	Item 22	From Reserve	41861536-2-P150011	CIP Reserve	CIP Reserve	41861541-4-P130097	JH-Capacity-New School PreK-8 Facility	(29,629.32)	873,500.00
6	6/21/2018	Item 22	From Reserve	41862106-7-P170032	CIP Reserve	CIP Reserve	41861541-4-P130097	JH-Capacity-New School PreK-8 Facility	(10,000.00)	863,500.00
6	6/21/2018	Item 22	From Reserve	41862676-6-P180073	CIP Reserve	CIP Reserve	41861541-4-P130097	JH-Capacity-New School PreK-8 Facility	(110,370.23)	753,129.77
6	6/21/2018	Item 22	From Reserve	41862685-6-P180073	CIP Reserve	CIP Reserve	41862685-7-P180087	MV-Facility Maintenance-Roof Replacement	(70,520.00)	682,609.77
6	6/21/2018	Item 22	From Reserve	41862685-6-P180073	CIP Reserve	CIP Reserve	41862680-7-P180073	JP-Facility Maintenance-Generator	(125,832.00)	556,777.77
6	6/21/2018	Item 22	From Reserve	41862685-6-P180073	CIP Reserve	CIP Reserve	41862685-6-P180073	MV-Facility Maintenance – Generator	(102,180.00)	454,597.77
6	6/21/2018	Item 22	From Reserve	41862685-6-P180073	CIP Reserve	CIP Reserve	41862683-6-P180073	MM-Facility Maintenance-Generator	(172,700.00)	281,897.77
6	6/21/2018	Item 22	From Reserve	41862685-6-P180073	CIP Reserve	CIP Reserve	41862233-4-P150039	PH - New K-8 School A&E	(46,138.00)	235,759.77

Funding Sources of the CIP Reserve Account

Account #	Fiscal Year	Account Name	Total Transfers to CIP Reserve	Total Transfers from CIP Reserve	Sources of Current Balance in CIP Reserve
41861531-7-P170054	FY 2017	JA-Facility Maintenance-Renovations & Reconfigurations	35,818.00	35,818.00	-
41861534-7-P160100	FY 2016	CB-Facility Maintenance-Stormwater Management	8,411.00	8,411.00	-
41861534-7-P170087	FY 2017	CB-Facility Maintenance-Roof Replacement	121,187.05	121,187.05	-
41861534-7-P180087	FY 2018	CB-Facility Maintenance-Roof Replacement	235,232.00	235,232.00	-
41861535-7-P160087	FY 2016	LC-Facility Maintenance-Roof Replacement	55,166.94	55,166.94	-
41861535-7-P170087	FY 2017	LC-Facility Maintenance-Roof Replacement	33,326.70	33,326.70	-
41861536-2-P150011	FY 2015	PH-Asset Loss Prevention-Building Infrastructure Repairs	50,000.00	50,000.00	-
41861539-4-P140101	FY 2014	DM-Capacity-Structural damage repair	35,000.00	35,000.00	-
41861539-7-P130087	FY 2013	DM-Facility Maintenance-Roof Replacement	566.00	566.00	-
41861541-4-P130097	FY 2013	JH-Capacity-New School PreK-8 Facility	53,000.00	53,000.00	-
41861542-7-P130071	FY 2013	GM-Facility Maintenance-Replace Flooring	78.00	78.00	-
41861542-7-P160054	FY 2016	GM-Facility Maintenance-Renovations & Reconfigurations	411.00	411.00	-
41861543-7-P130076	FY 2013	MM-Facility Maintenance-Replace Playground Surfacing	9,574.62	9,574.62	-
41861546-4-P120013	FY 2012	JP-Capacity-Capacity Addition A&E	2,038.00	2,038.00	-
41861546-4-P150015	FY 2015	JP-Capacity-Capacity Addition Construction	7,471.00	7,471.00	-
41861550-8-P160027	FY 2016	WR-Instructional Environment-Exterior Play Area	4,454.00	4,454.00	-
41861551-1-P120007	FY 2012	WR-ADA-Elevator Addition	8,001.79	8,001.79	-
41861553-7-P130010	FY 2013	ST-Facility Maintenance-Building Envelope Repair	4,508.52	4,508.52	-
41861553-7-P130101	FY 2013	ST-Facility Maintenance-Structural damage repai	885.00	885.00	-
41861558-7-P130087	FY 2013	FH-Facility Maintenance-Roof Replacement	7,347.02	7,347.02	-
41861563-6-P120021	FY 2012	TCWM-Equipment & Systems Replacement-New Emergency Gen.	720.00	720.00	-
41861563-7-P130087	FY 2013	TCWM-Facility Maintenance-Roof Replacement	5,898.68	5,898.68	-
41861579-4-P150014	FY 2015	CB-Capacity-Capacity Addition PM & Soft Costs	8,304.00	8,304.00	-
41862106-3-P170028	FY 2017	TCW-Asset Replacement-FF&E	18.00	18.00	-
41862106-7-P170032	FY 2017	TCW-Facility Maintenance-Interior Painting	10,000.00	10,000.00	-
41862110-9-P130005	FY 2013	SW-Shared Program Priorities-Tennis Courts	671.00	671.00	-
41862222-7-P170085	FY 2017	FH-Facility Maintenance-Replace Water Heater	65,180.00	65,180.00	-
41862676-6-P180073	FY 2018	FH-Facility Maintenance- Generator	172,700.00	156,508.23	16,191.77
41862678-6-P180073	FY 2018	JA-Facility Maintenance- Generator	172,700.00		172,700.00
41862680-7-P180073	FY 2018	JP-Facility Maintenance- Generator	172,700.00	125,832.00	46,868.00
41862683-6-P180073	FY 2018	MM-Facility Maintenance- Generator	172,700.00	172,700.00	-
41862685-6-P180073	FY 2018	MV-Facility Maintenance- Generator	172,700.00	172,700.00	-
TOTALS			1,626,768.32	1,391,008.55	235,759.77