

Alexandria City Public Schools Budget Transfer Report

**First Quarter
FY 2022**

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 127 budget transfers have been processed during the first quarter (Q1) of FY 2022.

In this Q1 of FY 2022, the number of budget transfers increased by 11.4 percent compared to the same quarter last year (Q1 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 Q1 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	
Q3	236	179	258	225	140	
Q4	376	297	300	132	267	
YTD Total	918	731	871	607	625	127

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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 2022 and Fiscal Period Between 01 and 03

JE No	Transfer	Fund Title	Department Title	Function Group Title	Program Group Title	Object Title	Total	Comments	
10133	From	Operating Fund	Literacy	Improvement of Instruction	Improvement of Instruction-Reg	Instructional Supplies	(15,786.37)	Budget transfer to realign Teaching, Learning, and Leadership office budgets due to the restructuring of existing and creation of new offices.	
			Teaching, Learning, Leadership	Tech - Instructional Support		Software/Online Charges	(50,000.00)		
			Instructional Support	Improvement of Instruction		FICA	(279.00)		
			School Improvement	Classroom Instruction Improvement of Instruction	Elementary Core	Library Books and Supplies	(3,000.00)		
						Travel - Conf/Other Educ	(3,120.00)		
						Other Printing & Binding	(3,508.25)		
						Office Supplies	(300.00)		
						Paper Supplies	(300.00)		
						Staff Development Services	(3,000.00)		
						Internal Print Shop	(500.00)		
						Dues/ Association Memberships	(800.00)		
						Refreshments	(3,000.00)		
						Travel - Mileage	(899.00)		
	To	Pre-Kindergarten Programs	Kindergarten	School Nutrition Services	Fresh Produce	(113,000.00)			
				Fresh Produce	113,000.00				
	School Improvement	Title I Programs Improvement of Instruction	Improvement of Instruction-Reg	Software/Online Charges	50,000.00				
				FICA	279.00				
				Medicare	65.25				
				Supplmt Teacher	4,500.00				
				Postal Services	7,000.00				
				Travel - Mileage	2,000.00				
				Office Supplies	4,000.00				
				Paper Supplies	3,000.00				
				Refreshments	9,213.62				
				Other Printing & Binding	9,000.00				
	10,133 Total								-
10219	From	Operating Fund	Literacy	Improvement of Instruction	Improvement of Instruction-Reg	Instructional Supplies	(34,213.62)	Budget transfer to realign the Teaching, Learning, and Leadership office budgets; the remaining SEAL support dollars to the School Improvement Office and the summer program dollars to the Instructional Support Office.	
			School Improvement	Classroom Instruction		Regular Summer School	FICA		(16,025.88)
			To	Instructional Support	Improvement of Instruction		Medicare		(3,747.99)
							Admin / Clerical Intermittent		(8,906.00)
							Teacher Intermittent		(217,826.00)
							Counselor Intermittent		(9,682.00)
							Teacher Spc/Coach Intermittent		(14,000.00)
							Instructional Asst Intermittent		(8,068.00)
	FICA	16,025.88							
	Medicare	3,747.99							
	Admin / Clerical Intermittent	8,906.00							
	Teacher Intermittent	217,826.00							
	Counselor Intermittent	9,682.00							
	Teacher Spc/Coach Intermittent	14,000.00							
	Instructional Asst Intermittent	8,068.00							

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JE No	Transfer	Fund Title	Department Title	Function Group Title	Program Group Title	Object Title	Total	Comments
			School Leadership	Personnel Services	Improvement of Instruction-Reg	Travel - Conf/Other Educ	13,000.00	
						Staff Development Services	5,500.00	
						Travel - Mileage	2,000.00	
				Purchasing Services		Office Supplies	600.00	
						Paper Supplies	200.00	
						Library Books and Supplies	3,013.62	
						Dues/ Association Memberships	600.00	
						Equip/ Furn Supplies <\$5000	500.00	
				School Nutrition Services		Refreshments	6,500.00	
				Tech - Instructional Support		Cap Addl-Tech Hardware	2,300.00	
10,219 Total							-	
10220	From	ESSER II	Facilities & Operations	Insurance & Risk Management	Maintenance & Custodial Svcs	Health Safety Supplies/Equip	(59,431.06)	To re-allocate ESSER II funding to cleaning project in preparation of the new school year.
	To			Ed Facilities - Buildings		Cleaning Services	57,600.00	
				Ed Facilities - Management		Cleaning Services	1,831.06	
10,220 Total							-	
10285	From	Operating Fund	Division-Wide Human Resources	Classroom Instruction	Elementary Core	Teacher Substitutes	(25,000.00)	Software licensing for time and attendance maintenance and import
	To			Tech - Instructional Support	Human Resources Management	Software/Online Charges	25,000.00	
10,285 Total							-	
10302	From	Operating Fund	Safety & Security Services	Insurance & Risk Management	Safety & Security Svcs	Other Insurance	(27,369.00)	To Cover annual insurance costs with VRSA
						General Liability Insurance	(62,315.00)	
						Motor Vehicle Insurance	(63,098.00)	
	To					Property Insurance	152,782.00	
10,302 Total							-	
20025	From	Operating Fund	Division-Wide FSD Reserve	Division-Wide	Division-Wide	Cap Addl-Furniture and Fixt	(375,000.00)	For renaming of schools
	To		Facilities & Operations	Ed Facilities - Buildings	Educ Facilities	Non CIP Construction Projects	375,000.00	
20,025 Total							-	
20135	From	Operating Fund	Alexandria City HS King St	Classroom Instruction	Health and Medical Science	FICA	(5,196.50)	To repurposed Health position funds to contract services
						Medicare	(1,215.32)	
						VRS Retirement	(5,298.24)	
						VRS RHIC	(896.44)	
						VRS Group Life Insurance	(166.75)	
						LT Disability Insurance	(83.28)	
						Short-Term Disability	(91.55)	
						Hospital/Medical Plans	(10,559.18)	
						Dental Insurance	(599.28)	
						Teacher	(83,813.37)	
						ICMA Defined Contribution	(1,266.29)	
						LT Disability Ins- Hybrid	(84.43)	
						VRS Benefits Hybrid Plan	(5,748.48)	
						Short-Term Disability - Hybrid	(92.89)	
	To					Instructional Services	115,112.00	
20,135 Total							-	

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JE No	Transfer	Fund Title	Department Title	Function Group Title	Program Group Title	Object Title	Total	Comments
20288	From	CARES Act	Specialized Instruction	Classroom Instruction	Other Special Education	FICA	(5,213.70)	An amendment for SPED under ESSER 1 Amendment 5 for medical temporary staffing
						Medicare	(1,219.33)	
	Teacher Intermittent					(77,658.83)		
	Professional Temp					84,091.86		
20,288 Total							-	
20360	From	Perkins V FY 2022	Career and Technical Education	Classroom Instruction	Other Technology Education	FICA	(10,999.62)	Adjustment to correct Perkins Grant beginning balance assignment of funds
						Medicare	(2,572.49)	
						Supplmt Admin Asst/ Clerical	(177,413.20)	
	To			Tech - Classroom Instruction	Business & Information Tech	Travel - Conf/Other Educ	18,661.52	
						Software/Online Charges	32,762.25	
						Cap Repl-Tech Hardware	134,021.48	
Other Trade & Industrial Ed	Cap Addl-Audio Visual	5,540.06						
	20,360 Total							-
20482	From	Operating Fund	Literacy	Classroom Instruction	English Language Arts	Consumable Texts	(47,000.00)	For travel expenses to local Region 4, VDOE, and NOVEL, for renewal of digital texts and ebook subscription with MyOn-Renaissance, and for printing the handwriting books for grades 2 and 3.
						Travel - Conf/Other Educ	1,000.00	
	To			Tech - Classroom Instruction		Internal Print Shop	6,000.00	
						Software/Online Charges	40,000.00	
20,482 Total							-	
30009	From	Operating Fund	Technology Services	Tech - Management & Admin	Technology Services Management	Comp Equip Maint & Repair	(40,777.45)	For Kajeets (MiFi units) for student use.
				Tech - Classroom Instruction		Computer Network Services	(22,169.84)	
	To			Tech - Instructional Support		Cap Addl-Tech Hardware	62,947.29	
30,009 Total							-	
30030	From	ESSER II	Technology Services	Tech - Instructional Support	Technology Services Management	Cap Repl-Tech Hardware	(200,000.00)	For Hapara software for classroom use.
	To					Software/Online Charges	200,000.00	
30,030 Total							-	
30088	From	Operating Fund	Facilities & Operations	Ed Facilities - Buildings	Maintenance & Custodial Svcs	Electrical Repair & Services	(40,000.00)	To fund elevator contract for monthly repairs & maintenance
	To					Elevators and Lifts Repair	40,000.00	
30,088 Total							-	
30132	From	Operating Fund	Division-Wide FSD Reserve	Division-Wide	Division-Wide	Other Miscellaneous Charges	(40,254.00)	To hire casual employee to support the division. The position will serve as school division's liaison to the VA Tech Innovation Campus, serve as a leadership and community resource to the Superintendent and Office of Community Partnerships & Engagement, and provide general services to HR.
						To	Ofc. of Schl, Bus. & Com Partn	
	FICA		2,232.00					
	Medicare		522.00					
Other Prof Intermittent	36,000.00							
30,132 Total							-	

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JE No	Transfer	Fund Title	Department Title	Function Group Title	Program Group Title	Object Title	Total	Comments
30177	From	Operating Fund	Technology Services	Purchasing Services	Technology Services Management	Cap Addl-Furniture and Fixt	(500.00)	To provide essential hardware for students and staff.
				Tech - Management & Admin		Other Professional Services	(5,000.00)	
						Travel - Conf/Other Educ	(10,000.00)	
						Internal Print Shop	(1,000.00)	
						Travel - Mileage	(5,000.00)	
						Uniforms & Wearing Apparel	(1,000.00)	
						Other Professional Services	(5,000.00)	
	To			Tech - Instructional Support		Cap Addl-Tech Hardware	27,500.00	
30,177 Total							-	
Grand Total							-	