

Alexandria City Public Schools Budget Transfer Report

**First Quarter
FY 2024**

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 2024. A total of 159 budget transfers have been processed during the first quarter (Q1) of FY 2024.

In this Q1 of FY 2024, the number of budget transfers decreased by 2.5 percent compared to the same quarter last year (Q1 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 Q1 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	
Q3	179	258	225	140	229	219	
Q4	297	300	132	267	310	404	
YTD Total	731	871	607	625	808	983	159

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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 01 and 03

JE No	Transfer	Fund	Department Title	Function Group	Program Group	Object Title	Total					
10053	FROM	Operating Fund	Accountability and Research	Instruction	Improvement of Instruction	Teacher Intermittent	(22,200.00)					
						FICA	(1,376.40)					
				Medicare	(321.90)							
				Admin, Attendance, and Health	Evaluation and Planning	Testing & Evaluation	(55,000.00)					
	TO	Operating Fund	Accountability and Research	Admin, Attendance, and Health	Evaluation and Planning	Other Professional Services	55,000.00					
					Travel - Conf/Other Educ	23,898.30						
10053 Total							-					
10054	FROM	Operating Fund	Safety & Security Services	Operations and Maintenance	Operations and Maintenance	Environmental Services	(40,000.00)					
	TO	Operating Fund	Safety & Security Services	Operations and Maintenance	Operations and Maintenance	General Maint & Repair Service	40,000.00					
10054 Total							-					
10072	FROM	Operating Fund	Alexandria City HS Athletics	Instruction	Enrichment and Electives	Supplmt Teacher	(93,000.00)					
						FICA	(6,383.00)					
						Medicare	(617.00)					
						TO	Operating Fund	Alexandria City HS Athletics	Instruction	Guidance	Supplmt Counselor	9,289.36
						FICA					575.94	
						Medicare					134.70	
	Enrichment and Electives	Supplmt Teacher	36,842.09									
		FICA	2,284.20									
		Medicare	534.20									
		Staff Development Services	5,000.00									
		Travel - Conf/Other Educ	2,000.00									
	Software/Online Charges	10,000.00										
	Athletic Supplies	10,026.00										
	Uniforms & Wearing Apparel	16,313.51										
Operations and Maintenance	Enrichment and Electives	General Maint & Repair Service	7,000.00									
10072 Total							-					
10075	FROM	Operating Fund	Division-Wide FSD Reserve	Division-Wide	Division-Wide	Division-Wide Salaries	(45,000.00)					
	TO	Operating Fund	Student Services	Admin, Attendance, and Health	Attendance and Health	Psychologist Intermittent	45,000.00					
10075 Total							-					
10164	FROM	Operating Fund	Facilities & Operations	Operations and Maintenance	Operation and Maintenance	Custodian Intermittent	(68,700.00)					
	TO	Operating Fund	Facilities & Operations	Operations and Maintenance	Operation and Maintenance	Cleaning Services	(1,788.00)					
10164 Total							-					
10236	FROM	Operating Fund	Technology Services	Technology	Technology Services Management	Software/Online Charges	(107,970.00)					
	TO	Operating Fund	Technology Services	Technology	Technology Services Management	Cap Addl-Tech Hardware	107,970.00					
10236 Total							-					
10271	FROM	Operating Fund	Facilities & Operations	Operations and Maintenance	Operation and Maintenance	Flooring Repair & Installation	(60,000.00)					
	TO	Operating Fund	Facilities & Operations	Operations and Maintenance	Operation and Maintenance	Elevators and Lifts Repair	60,000.00					
10271 Total							-					
20040	To	Operating Fund	Safety & Security Services	Insurance & Risk Management	Safety & Security Svcs	Other Insurance	97,159					
	From		Facilities & Operations	Ed Facilities - Buildings	Maintenance & Custodial Svcs	Lease/Rent - Buildings	(97,159)					
20,040 Total							-					
20137	To	Operating Fund	Alexandria City HS Satellite	Tech - Classroom Instruction	Secondary Satellite Campus	Software/Online Charges	79,750					
	From		Division-Wide FSD Reserve	Division-Wide	Division-Wide	Enrollment Adjustment Reserve	(79,750)					
20,137 Total							-					
20150	From	Operating Fund	Technology Services	Tech - Instructional Support	Network and Infrastructure	Professional Temp	103,921					
						Help Desk	FICA	(1,493)				
							Medicare	(349)				
					Network and Infrastructure	Computer and Network Support	(24,084)					
						FICA	(4,492)					
						Medicare	(1,051)					
Coordinator/ Program Manager	(72,452)											
20,150 Total							-					
20153	From	Operating Fund	Facilities & Operations	Ed Facilities - Buildings	Maintenance & Custodial Svcs	Cleaning Services	280,989					
			James K. Polk ES			FICA	(5,318)					
						Medicare	(1,244)					
						Custodian	(85,763)					
						VRS RHIC	(575)					
						VRS Group Life Insurance	(464)					
						Hospital/Medical Plans	(16,917)					

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JE No	Transfer	Fund	Department Title	Function Group	Program Group	Object Title	Total
						Dental Insurance	(576)
						LT Disability Insurance	(155)
			Samuel W. Tucker ES			Short-Term Disability	(184)
						FICA	(2,872)
						Medicare	(672)
						Custodian	(46,319)
						VRS RHIC	(311)
						VRS Group Life Insurance	(251)
						Hospital/Medical Plans	(9,334)
						Dental Insurance	(318)
						LT Disability Insurance	(84)
						Short-Term Disability	(100)
			Francis C. Hammond MS			FICA	(2,438)
						Medicare	(570)
						Custodian	(39,309)
						VRS RHIC	(264)
						VRS Group Life Insurance	(213)
						Hospital/Medical Plans	(7,389)
						Dental Insurance	(252)
						LT Disability Insurance	(71)
						Short-Term Disability	(85)
			Charles Barrett ES			FICA	(2,900)
						Medicare	(678)
						Custodian	(46,773)
						VRS RHIC	(313)
						VRS Group Life Insurance	(252)
						Hospital/Medical Plans	(7,583)
						Dental Insurance	(258)
						LT Disability Insurance	(84)
						Short-Term Disability	(100)
20,153	Total						-
20171	To	Operating Fund	Safety & Security Services	Insurance & Risk Management	Safety & Security Svcs	Other Insurance	6,962
	From			Ed Facilities - Security		Property Insurance	123,725
						Security Services	(130,687)
20,171	Total						-
20172	To	Operating Fund	Facilities & Operations	Ed Facilities - Buildings	Maintenance & Custodial Svcs	Cleaning Services	475,259
	From					Cleaning Services	(475,259)
20,172	Total						-
20355	To	Operating Fund	Facilities & Operations	Ed Facilities - Buildings	Maintenance & Custodial Svcs	Fire Equip Maint & Repair	32,155
						Environmental Services	75,000
						Other Maint. Repairs/Supplies	70,000
						Roofing Repair & Services	44,282
						Windows/Glass Repair & Install	20,000
						Doors Repair and Installation	15,000
						Refuse Disposal	15,000
				Ed Facilities - Grounds		Grounds and Trees Maintenance	50,000
	From			Ed Facilities - Buildings		HVAC Maint Contract	(321,437)
20,355	Total						-
20589	To	American Rescue Plan	Literacy	Tech - Classroom Instruction	Elementary Core	Textbooks-Repl and Growth	131,612
	From	ESSERIII		Improvement of Instruction		FICA	(3,473)
						Medicare	(812)
						Supplmt Teacher	(55,000)
						Staff Development Services	(35,000)
						Teacher Intermittent	(1,012)
				Classroom Instruction		Software/Online Charges	(36,315)
20,589	Total						-
30007	FROM	Operating Fund	Safety & Security Services	Operations and Maintenance	Operation and Maintenance	Other Insurance	(97,159.31)
	TO	Operating Fund	Facilities & Operations	Operations and Maintenance	Operation and Maintenance	Lease/Rent - Buildings	97,159.31
30007	Total						-
30013	FROM	American Rescue Plan	Community Partnerships & Engag	Instruction	Exemplary Programs	Coordinator/ Program Manager	(109,476.24)
		ESSERIII				Other Prof/ Senior Analyst	(15,851.82)
	TO	American Rescue Plan	Community Partnerships & Engag	Admin, Attendance, and Health	Strategic Initiatives	Coordinator/ Program Manager	77,334.40
		ESSERIII				FICA	4,562.48

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JE No	Transfer	Fund	Department Title	Function Group	Program Group	Object Title	Total
						Medicare	1,067.04
						VRS Retirement	12,853.10
						VRS RHIC	935.74
						VRS Group Life Insurance	397.80
						Hospital/Medical Plans	26,979.42
						Dental Insurance	910.78
						LT Disability Insurance	131.30
						Short-Term Disability	156.00
30013 Total							-
30064	FROM	Operating Fund	School Board	Admin, Attendance, and Health	Board Services	Other Professional Services	(25,000.00)
	TO	Operating Fund	School Board	Admin, Attendance, and Health	Board Services	Management Services	25,000.00
30064 Total							-
30104	FROM	ESSER II	Technology Services	Technology	Technology Services Management	Computer Network Services	(36,221.37)
			Facilities & Operations	Operations and Maintenance	Operation and Maintenance	HVAC Maint Contract	(23,778.63)
	TO	ESSER II	Technology Services	Technology	Technology Services Management	Cap Repl-Tech Hardware	60,000.00
30104 Total							-
30147	FROM	Operating Fund	Alexandria City HS King St	Instruction	Instructional Core	Teacher	(30,960.75)
						FICA	(1,919.57)
						Medicare	(488.68)
					Career and Technical Education	Teacher	(62,168.00)
						FICA	(3,855.00)
						Medicare	(902.00)
						VRS Retirement	(8,953.00)
						ICMA Defined Contribution	(1,381.00)
						VRS RHIC	(753.00)
						VRS Group Life Insurance	(336.00)
						Hospital/Medical Plans	(12,545.00)
						Dental Insurance	(492.00)
						LT Disability Ins- Hybrid	(112.00)
						Short-Term Disability - Hybrid	(134.00)
	TO	Operating Fund	Alexandria City HS King St	Instruction	Career and Technical Education	Instructional Services	125,000.00
30147 Total							-
30153	FROM	Operating Fund	Specialized Instruction	Instruction	Special Education	Teacher Specialist/ Coach	(78,849.00)
						Instructional Asst Intermitten	(75,000.00)
						FICA	(9,689.74)
						Medicare	(2,268.06)
	TO	Operating Fund	Specialized Instruction	Instruction	Special Education	Professional Temp	165,806.82
30153 Total							-
30174	FROM	Operating Fund	Literacy	Instruction	Instructional Core	Consumable Texts	(30,000.00)
	TO	Operating Fund	Literacy	Technology	Instructional Core	Software/Online Charges	30,000.00
30174 Total							-
30212	FROM	NIH-AIM-AHEEAD	Ofc. of Schl, Bus. & Com Partn	Instruction	Exemplary Programs	Supplmt Teacher	(9,000.00)
						FICA	(558.00)
						Medicare	(130.50)
						Vehicle Maint & Repair	(17,467.75)
	TO	NIH-AIM-AHEEAD	Ofc. of Schl, Bus. & Com Partn	Instruction	Exemplary Programs	Supplmt Admin Asst/ Clerical	3,500.00
						FICA	217.00
						Medicare	50.75
						Instructional Services	16,188.50
						Other Technology Equip <\$5000	6,000.00
						Other Operating Supplies	300.00
				Technology	Exemplary Programs	Software Maintenance	900.00
30212 Total							-
30245	FROM	Food and Nutrition Services	School Nutrition Services	School Food Services & Other Ops	School Food Services	Cap Addl-Food Service	(50,000.00)
	TO	Food and Nutrition Services	School Nutrition Services	School Food Services & Other Ops	School Food Services	Other Professional Services	50,000.00
30245 Total							-
30251	FROM	Title I, Part A FY 2022	Francis C. Hammond MS	Technology	Technology Services	Software/Online Charges	(16,000.00)
	TO	Title I, Part A FY 2022	Francis C. Hammond MS	Instruction	Instructional Core	Instructional Supplies	12,047.02
				Technology	Technology Services	Other Technology Equip <\$5000	3,952.98
30251 Total							-

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JE No	Transfer	Fund	Department Title	Function Group	Program Group	Object Title	Total								
30435	FROM	American Rescue Plan ESSERIII	School Improvement	Instruction	Improvement of Instruction	Staff Development Services	(150,000.00)								
	TO	American Rescue Plan ESSERIII	Instructional Support	Admin, Attendance, and Health	Career and Technical Education	Non CIP Construction Projects	150,000.00								
30435 Total							-								
30436	FROM	Operating Fund	Facilities & Operations	Operations and Maintenance	Operation and Maintenance	Other Professional Services	(31,050.00)								
	TO	Operating Fund	Facilities & Operations	Operations and Maintenance	Operation and Maintenance	Moving Services	23,150.00								
						Cap Repl-Audio Visual	7,900.00								
30436 Total							-								
30437	FROM	Operating Fund	Financial Services	Admin, Attendance, and Health	Financial Services	Professional Temp	(8,000.00)								
						Advertising	(4,000.00)								
						Postal Services	(7,500.00)								
						Office Supplies	(4,600.00)								
						Paper Supplies	(1,650.00)								
	TO	Operating Fund	Financial Services	Admin, Attendance, and Health	Financial Services	Medical/Legal	55,750.00								
30437 Total							-								
30445	FROM	American Rescue Plan ESSERIII	School Improvement	Admin, Attendance, and Health	Improvement of Instruction	Staff Development Services	(75,000.00)								
	TO	American Rescue Plan ESSERIII	Instructional Support	Instruction	Instructional Core	Tuition-Other Divisions In St	75,000.00								
30445 Total							-								
30509	FROM	American Rescue Plan ESSERIII	Office of the Superintendent	Instruction	Division-Wide	Other Professional Services	(485,179.40)								
						TO	American Rescue Plan ESSERIII	Accountability and Research	Admin, Attendance, and Health	Evaluation and Planning	Other Professional Services	200,000.00			
											School Improvement	Instruction	Evaluation and Planning	Other Prof/ Senior Analyst	138,722.92
														FICA	8,425.20
														Medicare	1,970.36
														VRS Benefits Hybrid Plan	22,110.76
														ICMA Defined Contribution	1,415.68
														VRS RHIC	1,712.76
														VRS Group Life Insurance	768.60
														Hospital/Medical Plans	9,679.04
														Dental Insurance	374.08
														Human Resources	Admin, Attendance, and Health
	Division-Wide Human Resources	Admin, Attendance, and Health	Human Resources	Clerical/Technical Temp	68,332.02										
30509 Total							-								
30523	FROM	IDEA, PreK ARP FY 2022	Specialized Instruction	Instruction	Special Education	Software/Online Charges	(36,644.48)								
	TO	IDEA, PreK ARP FY 2022	Specialized Instruction	Instruction	Special Education	Other Operating Supplies	11,720.63								
30523 Total							-								
30527	FROM	American Rescue Plan ESSERIII	Technology Services	Technology	Technology Services Management	Other Professional Services	(884,462.92)								
	TO	American Rescue Plan ESSERIII	Technology Services	Technology	Technology Services Management	Indirect Costs	(8,145.87)								
30527 Total							-								
30528	FROM	American Rescue Plan ESSERIII	Facilities & Operations	Operations and Maintenance	Operation and Maintenance	Non CIP Construction Projects	(500,000.00)								
	TO	American Rescue Plan ESSERIII	Safety & Security Services	Operations and Maintenance	Operation and Maintenance	Security Services	500,000.00								
30528 Total							-								
30590	FROM	Operating Fund	Technology Services	Technology	Technology Services Management	Computer Network Services	(37,985.86)								
	TO	Operating Fund	Technology Services	Technology	Technology Services Management	Software/Online Charges	(57,011.94)								
Software Maintenance						94,997.80									
30590 Total							-								
30617	FROM	American Rescue Plan ESSERIII	Student Services	Instruction	Student Services	Parent/Family Services	(470,250.00)								
						Testing & Evaluation	(689,315.03)								
						Travel - Conf/Other Educ	(60,000.00)								
	TO	American Rescue Plan ESSERIII	Alexandria City HS King St	Admin, Attendance, and Health	Attendance and Health	Coordinator/ Program Manager	168,045.10								
						FICA	9,826.80								
						Medicare	2,298.30								
						VRS Retirement	25,913.70								
						VRS RHIC	1,886.70								
						VRS Group Life Insurance	843.90								
						LT Disability Insurance	280.80								

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JE No	Transfer	Fund	Department Title	Function Group	Program Group	Object Title	Total		
			Student Services	Instruction	Student Services	Short-Term Disability	333.60		
								Supplmt Other Tech/ Analyst	7,920.00
								FICA	491.04
								Medicare	114.84
						Improvement of Instruction	Other Professional Services	838,685.64	
						Guidance	Employee Bonus Payments	5,291.78	
				Admin, Attendance, and Health	Attendance and Health		Employee Bonus Payments	14,146.40	
								Psychologist	58,592.60
								Instructional Assistant	70,323.40
								FICA	3,514.70
								Medicare	821.93
								VRS Benefits Hybrid Plan	10,898.20
								ICMA Defined Contribution	697.80
								VRS RHIC	844.20
								VRS Group Life Insurance	378.00
					Hospital/Medical Plans	6,913.60			
					Dental Insurance	267.20			
					LT Disability Ins- Hybrid	234.80			
30617 Total							-		
Grand Total							-		