

Alexandria City Public Schools Budget Transfer Report

**Second Quarter
FY 2019**

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 shown below.

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.

State Categories

- 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

A total of 154 budget transfers have been processed during the second quarter of FY 2019, as shown in the table here and on the following page.

In this second quarter (Q2) of FY 2019, the number of budget transfers increased by 6.9 percent compared to the same quarter last year (Q2 FY 2018). 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.

The following table shows the distribution of budget transfers by quarter for FY 2016 through FY 2019.

PERIOD	FY 2016	FY 2017	FY 2018	FY 2019
Q1	209	171	111	159
Q2	186	135	144	154
Q3	224	236	179	0
Q4	443	376	297	0
YTD	1,062	918	731	313

Budget transfers must net to zero. To measure the value of budget transfers, only one “side” (to or from) of the transaction is measured.

The total one-sided value of budget transfer in the second quarter is equal to \$1.16 million or 0.39 percent of the FY 2019 final combined funds budget.

A summary of the budget transfers processed during the second quarter of FY 2019 is shown in the table on the following page.

There were 45 budget transfers that crossed state categories which is equivalent to 29.2 percent of all budget transfers for the second quarter.

There were 3 budget transfers that met the reporting threshold of \$25,000 or more and crossed state reporting categories. One of these transfers occurred in the Operating Fund, while two occurred within the Grants & Special Projects Fund. There were no transfers that met this reporting threshold in School Nutrition Fund.

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QUARTERLY BUDGET TRANSFER REPORT				
Second Quarter - FY 2019				
	NUMBER OF BUDGET TRANSFERS		VALUE OF BUDGET TRANSFERS (ONE-SIDED)	
	NUMBER	PERCENT OF TOTAL BTs	TOTAL FOR Q2	AVERAGE VALUE PER TRANSFER
ALL FUNDS				
TOTAL BT'S	154	100.0%	\$1,165,096	\$7,566
ALL BT'S ACROSS CATEGORIES	45	29.2%	400,017	8,889
BT's ACROSS CATEGORIES >\$25,000	3	1.9%	294,011	98,004
OPERATING FUND				
TOTAL BT'S	123	100.0%	\$750,512	\$6,102
ALL BT'S ACROSS CATEGORIES	34	27.6%	267,829	7,877
BT's ACROSS CATEGORIES >\$25,000	1	0.8%	182,906	182,906
SCHOOL NUTRITION FUND				
TOTAL BT'S	1	100.0%	\$5,000	\$5,000
ALL BT'S ACROSS CATEGORIES	0	0.0%	0	0
BT's ACROSS CATEGORIES >\$25,000	0	0.0%	0	0
GRANTS & SPECIAL PROJECTS FUND				
TOTAL BT'S	30	100.0%	\$409,584	\$13,653
ALL BT'S ACROSS CATEGORIES	11	36.7%	132,188	12,017
BT's ACROSS CATEGORIES >\$25,000	2	6.7%	111,105	55,552

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

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Over \$25K Budget Transfers that Cross Function Groups - For Fiscal Year 2019 and Fiscal Period Between 04 and 06

JE No	Transfer	Fund	Department Title	Function Group	Program Group	Object Title	Total	Comments			
40215	FROM	Title I, Part A FY 2019		Division-Wide	Unassigned Program -	Teacher Intermittent	(10,000.00)	Entry is to adjust Title 1 budget for William Ramsey based on adjusted budget -Professional Development and Parent Involvement; purchase iPads; funding for staffing--supplemental ELO, summer planning, and after-school planning for co-teachers and special education paraprofessionals			
						FICA	(558.00)				
						Medicare	(130.50)				
						Consumable Texts	(29,100.00)				
						Software/Online Charges	(16,000.00)				
						Other Technology Equip <\$5000	(10,000.00)				
	William Ramsay ES	Instruction	Instructional Core	Hospital/Medical Plans	(13,926.91)						
				Dental Insurance	(714.24)						
	TO	Title I, Part A FY 2019		Division-Wide	Unassigned Program -	Supplmt Teacher	1,000.00				
						Supplmt Paraprofessional	2,000.00				
						FICA	124.00				
						Medicare	29.00				
						Instructional Supplies	39,593.65				
						William Ramsay ES	Instruction		Instructional Core	Travel - Conf/Other Educ	10,765.00
										Exemplary Programs	Supplmt Teacher
FICA								744.00			
School Food Services & Other Ops						Technology	Improvement of Instruction	Refreshments	10,000.00		
								Instructional Core	Software/Online Charges	4,000.00	
40215 Total							-				
40409	FROM	Operating Fund	T.C. Williams King St Campus	Instruction	Summer Learning	Teacher Intermittent	(173,244.79)	Shift budget from main campus to MH to cover expenses charged to those accounts during Summer School. Funds will also cover charges incurred for online testing for the Summer School Program			
						Counselor Intermittent	(5,511.36)				
						Teacher Spc/Coach Intermittent	(4,150.29)				
	TO	Operating Fund	Division-Wide	Unassigned Program -	Teacher Intermittent	145,144.79					
					Counselor Intermittent	5,511.36					
					Teacher Spc/Coach Intermittent	4,150.29					
	T.C. Williams King St Campus	Technology	Summer Learning	Software/Online Charges	28,100.00						
	40409 Total								-		

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50632	FROM	Title I, Part A FY 2019		Division- Wide	Unassigned Program -	Instructional Supplies	(30,675.00)	Transferring this money to pay for the whole school year work of THE LITERACY LAB for this year and THE MAD SCIENTIST from the previous year.2 full-time tutors to be placed at Ramsay Elementary School
	TO	Title I, Part A FY 2019	William Ramsay ES	Instruction	Alternative and AT- Promise Education	Other Professional Services	30,675.00	
50632 Total							-	