The purpose of this 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	Outog	000

- 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 224 budget transfers were processed during the third quarter of FY 2016, as shown in the table here and on the following page.

In this third quarter (Q3) of FY 2016, the number of budget transfers decreased by 8.2 percent compared to the same quarter last year (Q3 FY 2015). This decrease is attributed to improved management and forecasting of budget needs throughout the fiscal year which results in fewer transfers overall. Staff anticipate that the total number of budget transfers for the year will be less than the previous year's total.

The following table shows the distribution of budget transfers by quarter for FY 2013 through FY 2016.

PERIOD	FY 2013	FY 2014	FY 2015	FY 2016
Q1	187	231	177	209
Q2	226	236	178	186
Q3	187	271	244	224
Q4	653	589	376	
YTD	1,253	1,327	975	619

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 transfers completed in the third quarter is \$1.83 million or 0.7 percent of the FY 2016 final combined funds budget.

A summary of the budget transfers processed during the third quarter of FY 2016 is shown in the table on the following page.

There were 60 budget transfers that crossed state categories which is equivalent to 26.8 percent of all budget transfers for the third quarter.

There were four budget transfers that met the newly adopted reporting threshold of \$25,000 or more and cross state reporting categories. All four of these transfers occurred in the Operating Fund. No transfer met this reporting threshold in the Grants and Special Projects Fund or the School Nutrition Fund.

QUARTERLY Thir	d Quarter - F			
		OF BUDGET SFERS	VALUE OF I	
	NUMBER	PERCENT OF TOTAL BTs	TOTAL FOR Q3	AVERAGE
ALL FUNDS				
TOTAL BT'S	224	100.0%	\$1,833,708	\$8,186
ALL BT'S ACROSS CATEGORIES	60	26.8%	781,999	13,033
BT's ACROSS CATEGORIES >\$25,000	4	1.8%	309,447	77,362
OPERATING FUND				
TOTAL BT'S	204	100.0%	\$1,436,057	\$7,039
ALL BT'S ACROSS CATEGORIES	58	28.4%	719,548	12,406
BT's ACROSS CATEGORIES >\$25,000	4	2.0%	309,447	77,362
SCHOOL NUTRITION FUND				
TOTAL BT'S	2	100.0%	\$95,286	\$47,643
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	18	100.0%	\$302,365	\$16,798
ALL BT'S ACROSS CATEGORIES	2	11.1%	62,451	31,226
BT's ACROSS CATEGORIES >\$25,000	0	0.0%	0	0

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

80003 FROM Operating Fund Division-Wide FSD Reserve Division-Wide Divi		sion-Wide		T 100 100 007	
Operating Fund Jefferson Houston School Instruction Operating Fund Educational Pacifiles Instruction Coperating Fund Financial Services Admin, Attendance, and Health			Reserve Teachers	(02,024,20)	(62,024.20) Transferring funds from the general teacher reserve pool to Jefferson-
Operating Fund Jelf erson Houston School Instruction M Operating Fund Educational Facilities Instruction Admin, Attendance, and Health			FICA	(3,845.50) Hc	(3,845.50) Houston for a special education teacher as approved by the
Operating Fund Jefferson Houston School Instruction Educational Facilities Instruction Admin, Attendance, and Health Health			Medicare	S (35.968)	Superintendent.
Operating Fund Jefferson Houston School Instruction Coperating Fund Educational Facilities Instruction Coperating Fund Financial Services Admin, Attendance, and Health			VRS Benefits Hybrid Plan	(8,720.60)	
Operating Fund Jeff erson Houston School Instruction Operating Fund Educational Facilities Instruction Operating Fund Financial Services Admin, Attendance, and Health			VRS RHIC	(657.46)	
Operating Fund Jefferson Houston School Instruction Operating Fund Educational Facilities Instruction Operating Fund Financial Services Admin, Attendance, and Health			VRS Group Life Insurance	(333.85)	
Operating Fund Jelf erson Houston School Instruction M Operating Fund Educational Facilities Instruction Admin, Attendance, and Health Health			Hospital/Medical Plans	(5,888.64)	
Operating Fund Jefferson Houston School Instruction Moperating Fund Educational Facilities Instruction Cherating Fund Financial Services Admin, Attendance, and Health			Dental Insurance	(727.32)	
Operating Fund Jefferson Houston School Instruction Coperating Fund Educational Facilities Instruction Coperating Fund Financial Services Admin, Attendance, and Health			LT Disability Insurance	(66.99)	
OM Operating Fund Educational Facilities Instruction Operating Fund Financial Services Admin, Attendance, and Health		cial Education	Teacher	62,024.20	
OM Operating Fund Educational Facilities Instruction Operating Fund Financial Services Admin, Attendance, and Health			HCA	3,845.50	
OM Operating Fund Educational Paclities Instruction Coperating Fund Financial Services Admin, Attendance, and Health			Medicare	899.35	
OM Operating Fund Educational Facilities Instruction Operating Fund Financial Services Admin, Attendance, and Health			VRS Benefits Hybrid Plan	8,720.60	
OM Operating Fund Educational Facilities Instruction Operating Fund Financial Services Admin, Attendance, and Health			VRS RHIC	657.46	
OM Operating Fund Educational Facilities Instruction Operating Fund Francial Services Admin, Attendance, and Health			VRS Group Life Insurance	333.85	
OM Operating Fund Educational Facilities Instruction Operating Fund Francial Services Admin, Attendance, and Health			Hospital/Medical Plans	5,888.64	
OM Operating Fund Educational Facilities Instruction Operating Fund Financial Services Admin, Attendance, and Health			Dental Insurance	727.32	
OM Operating Fund Educational Facilities Instruction Operating Fund Financial Services Admin, Attendance, and Health			LT Disability Insurance	66.99	
Operating Fund Educational Facilities Instruction Operating Fund Financial Services Admin, Attendance, and Health				•	
Operating Fund Financial Services Admin, Attendance, and Health		rnative and AT-Promise	Principal	(109,525.50) Tra	(109,525.50) Transferring the position and associated budget related to the Principal on
Operating Fund Financial Services Admin, Attendance, and Health	Edu	cation	HCA	(6,309.63) As	(6,309.63) Assignment position in the Educational Facilities department to a Capital
Operating Fund Financial Services Admin, Attendance, and Health			Medicare	(1,590.72) Pro	(1,590.72) Program Analyst in the Financial Services department as approved by the
Operating Fund Financial Services Admin, Attendance, and Health			VRS Retirement	(15,344.00) Su	Superintendent.
Operating Fund Financial Services Admin, Attendance, and Health			VRS RHIC	(1,216.26)	
Operating Fund Financial Services Admin, Attendance, and Health			VRS Group Life Insurance	(576.20)	
Operating Fund Financial Services Admin, Attendance, and Health			Hospital/Medical Rans	(15,177.21)	
Operating Fund Financial Services Admin, Attendance, and Health			Dental Insurance	(575.77)	
Operating Fund Financial Services Admin, Attendance, and Health			LT Disability Insurance	(118.30)	
		incial Services	Other Prof/ Senior Analyst	109,525.50	
			HCA	6,309.63	
			Medicare	1,590.72	
			VRS Retirement	15,344.00	
			VRS RHIC	1,216.26	
			VRS Group Life Insurance	576.20	
			Hospital/Medical Rans	15,177.21	
			Dental Insurance	575.77	
			LT Disability Insurance	118.30	

JE No	Transfer	Fund	Department Title	Function Group	Program Group	Object Title	Total Description	u
80419 FROM		Operating Fund	Division-Wide FSD Reserve	Division-Wide	Division-Wide	Reserve Teachers	(24,390.24) Transferring funds from the general teacher reserve pool to T.C. Williams	r reserve pool to T.C. Williams
						FICA	(1,512.19) High School for a Special Education/ College and Career paraprofessional	e and Career paraprofessiona
						Medicare	(353.66) as approved by the Superintendent.	
						VRS Benefits Hybrid Plan	(3,575.61)	
						VRS RHIC	(258.54)	
						VRS Group Life Insurance	(117.07)	
						Hospital/Medical Plans	(5,888.64)	
						Dental Insurance	(727.32)	
						LT Disability Insurance	(26.34)	
2		Operating Fund	T.C. Williams High School	Instruction	Special Education	Paraprofessional	24,390.24	
						FICA	1,512.19	
						Medicare	353.66	
						VRS Benefits Hybrid Plan	3,575.61	
						VRS RHC	258.54	
						VRS Group Life Insurance	117.07	
						Hospital/Medical Plans	5,888.64	
						Dental Insurance	727.32	
						LT Disability Insurance	26.34	
80419 Total							,	
90016 FROM		Operating Fund	Chief Academic Officer	Instruction	Improvement of Instruction	Staff Development Services	(3,000.00) Transferring funds from the Curriculum and Instruction departments to	Instruction departments to
			Curriculum Design + Inst Srvcs	Instruction	Instructional Core	Supplmt Teacher	(2,821.96) Accountability for the Excel Academy and Curriculum work performed by	Curriculum w ork performed by
						FICA	(174.96) Hanover Research.	
						Medicare	(40.92)	
						Instructional Services	(9,972.00)	
						Textbooks-Repl and Grow th	(5,990.16)	
			Special Education Services	Instruction	Special Education	Professional Temp	(17,000.00)	
2		Operating Fund	Accountability	Admin, Attendance, and Health	Evaluation and Planning	Dues/ Association Memberships	39,000.00	
90016 Total								
Grand Total	_						•	