

Alexandria City Public Schools Budget Transfer Report

**Fourth 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 300 budget transfers have been processed during the fourth quarter of FY 2019, as shown in the table here and on the following page.

In this fourth quarter (Q4) of FY 2019, the number of budget transfers increased by 1.00 percent compared to the same quarter last year (Q4 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	258
Q4	443	376	297	300
YTD	1,062	918	731	871

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 fourth quarter is equal to \$3.27 million or 1.09 percent of the FY 2019 final combined funds budget.

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

There were 127 budget transfers that crossed state categories which is equivalent to 42.3 percent of all budget transfers for the fourth quarter.

There were 8 budget transfers that met the reporting threshold of \$25,000 or more and crossed state reporting categories. Seven of these transfers occurred in the Operating Fund, while one 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				
Fourth Quarter - FY 2019				
	NUMBER OF BUDGET TRANSFERS		VALUE OF BUDGET TRANSFERS (ONE-SIDED)	
	NUMBER	PERCENT OF TOTAL BTs	TOTAL FOR Q4	AVERAGE VALUE PER TRANSFER
ALL FUNDS				
TOTAL BT'S	300	100.0%	\$3,265,303	\$10,884
ALL BT'S ACROSS CATEGORIES	127	42.3%	1,669,446	13,145
BT's ACROSS CATEGORIES >\$25,000	8	2.7%	967,232	120,904
OPERATING FUND				
TOTAL BT'S	255	100.0%	\$2,416,079	\$9,475
ALL BT'S ACROSS CATEGORIES	109	42.7%	1,132,076	10,386
BT's ACROSS CATEGORIES >\$25,000	7	2.7%	523,562	74,795
SCHOOL NUTRITION FUND				
TOTAL BT'S	1	100.0%	\$59,455	\$59,455
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	44	100.0%	\$789,769	\$17,949
ALL BT'S ACROSS CATEGORIES	18	40.9%	537,370	29,854
BT's ACROSS CATEGORIES >\$25,000	1	2.3%	443,670	443,670

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 10 and 12

JE No	Transfer	Fund	Department Title	Function Group	Program Group	Object Title	Total	Description
100082	FROM	Operating Fund	Curriculum Design & Inst Svcs	Instruction	Instructional Core	Instructional Services	(5,000.00)	Requesting a budget transfer to support the proposed k-4 social studies textbook adoption. Reduced accounts were re-evaluated and determined to be best spent for the social studies textbooks. All of the goods/services needed for the year have been purchased, so the remaining balance can be utilized for a different purpose.
						Consumable Texts	(19,200.00)	
						Instructional Supplies	(22,000.00)	
				Enrichment and Electives		Textbooks-Repl and Growth	(5,916.75)	
						Consumable Texts	(1,150.75)	
				Improvement of Instruction		Supplmt Teacher	(11,019.38)	
						FICA	(683.20)	
						Medicare	(159.78)	
				Technology	Instructional Core	Software/Online Charges	(9,820.64)	
					Enrichment and Electives	Software/Online Charges	(10,049.50)	
			English Learner Services	Instruction	ELL	Teacher Intermittent	(8,230.83)	
						FICA	(510.31)	
						Medicare	(119.35)	
						Other Printing & Binding	(182.00)	
						Internal Print Shop	(1,000.00)	
						Library Books and Supplies	(500.00)	
						Other Operating Supplies	(1,000.00)	
				Admin, Attendance, and Health	ELL	Advertising	(550.00)	
						Other Miscellaneous Charges	(2,450.00)	
						Equip/ Furn Supplies <\$5000	(140.01)	
				Technology	ELL	Software/Online Charges	(317.50)	
	TO	Operating Fund	Curriculum Design & Inst Svcs	Instruction	Instructional Core	Textbooks-New Adoptions	100,000.00	
100082 Total								
100494	FROM	Operating Fund	George Washington MS	Instruction	Instructional Core	Course/ Event Fees	(3,500.00)	BT used to purchase and install new SmartBoards for staff and students of GWMS. All Line items have been carefully selected after running April 2019 YTD report. All Selected line items budgets have been reduced, but still left with enough funds that will keep operations effectively running for the remainder of the year.
						Textbooks-Repl and Growth	(3,500.00)	
						Instructional Supplies	(10,000.00)	
				School Administration		Other Printing & Binding	(8,000.00)	
						Internal Food Services	(500.00)	
						Internal Print Shop	(700.00)	
						Travel - Conl/Other Educ	(2,500.00)	
						Dues/ Association Memberships	(1,500.00)	
						Instructional Supplies	(5,200.00)	
						Paper Supplies	(8,500.00)	
				Technology	Instructional Core	Software/Online Charges	(1,622.45)	
	TO	Operating Fund	George Washington MS	Technology	Instructional Core	Other Technology Equip <\$5000	45,522.45	
100494 Total								
100825	FROM	Operating Fund		Division-Wide	Unassigned Program -	Teacher Intermittent	(17,918.58)	Transferring funds from Young Scholars teacher intermittent account codes to Young Scholars summer teacher intermittent to clear deficits. Also transferring the remaining available funds in Young Scholars teacher intermittent to Yong Scholars instructional supplies to cover summer enrichment supply expenses.
						FICA	(1,110.95)	
						Medicare	(259.83)	
			Talented and Gifted Programs	Instruction	Enrichment and Electives	Teacher Intermittent	(48,672.76)	
						FICA	(2,848.54)	
						Medicare	(666.19)	
	TO	Operating Fund		Division-Wide	Unassigned Program -	Teacher Intermittent	44,576.78	
						FICA	2,763.76	
						Medicare	646.37	
			Talented and Gifted Programs	Instruction	Enrichment and Electives	Instructional Supplies	23,489.94	
100825 Total								
100960	FROM	Operating Fund		Division-Wide	Unassigned Program -	Instructional Supplies	(30,045.30)	Transfer due to need for reading textbooks that are not sufficient textbooks at the EL level
	TO	Operating Fund	Ferdinand T Day ES	Instruction	ELL	Textbooks-New Adoptions	30,045.30	
100960 Total								
110331	FROM	Title I, Part A FY 2019		Division-Wide	Unassigned Program -	FICA	(69,786.47)	Budget transfer to reallocate Title I funding based on revised budget and necessary adjustments to ensure spending levels are met.
						Staff Development Services	(33,257.20)	
						Cap Addl-Furniture and Fixt	(41,561.63)	
			Title I Programs	Instruction	Improvement of Instruction	Director	(299,064.78)	
	TO	Title I, Part A FY 2019		Division-Wide	Unassigned Program -	Travel - Conl/Other Educ	69,631.85	
						Instructional Supplies	322,166.71	
						Indirect Costs	39,756.52	
			Francis C. Hammond MS	Instruction	Improvement of Instruction	Internal Transportation	12,115.00	
110331 Total								

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110884	FROM	Operating Fund	Accountability	Instruction	Improvement of Instruction	Teacher Intermittent	(20,000.00)	Transfer funds for Services provided by consultant to support in new strategic plan; CogAt scoring services; and Two annual memberships to Evergreen data academy. As part of the end of year review, funds being reduced are no longer needed for FY 2019.
						FICA	(1,240.00)	
						Medicare	(290.00)	
				Admin, Attendance, and Health	Evaluation and Planning	Other Printing & Binding	(500.00)	
						Postal Services	(500.00)	
						Travel - Cont/Other Educ	(3,425.39)	
						Travel - Mileage	(198.40)	
						Refreshments	(150.79)	
						Office Supplies	(1,228.41)	
						Paper Supplies	(990.47)	
						Other Operating Supplies	(994.51)	
						Cap Addl-Furniture and Fixt	(110.59)	
				Guidance		Testing & Evaluation	(1,389.14)	
	TO	Operating Fund	Accountability	Admin, Attendance, and Health	Evaluation and Planning	Testing & Evaluation	531.61	
						Other Professional Services	28,938.09	
						Dues/ Association Memberships	1,548.00	
110884 Total								
111455	FROM	Operating Fund	Division-Wide FSD Reserve	Division-Wide	Division-Wide	Hospital/Medical Plans	(120,500.00)	Funding from Division-wide FSD Reserve to fund - Social Studies Textbooks in C&I, Central Office Parking spaces (1 month) prior to beginning of FY 2020, and Early Care & Education workgroup renewal for C&I
	TO	Operating Fund	Curriculum Design & Inst Svcs	Instruction	Instructional Core	Textbooks-New Adoptions	100,000.00	
			Pre-Kindergarten Programs	Instruction	Kindergarten and Pre-Kindergarten	Staff Development Services	7,000.00	
			Educational Facilities	Operations and Maintenance	Operation and Maintenance	Lease/Rent - Buildings	13,500.00	
111455 Total								
120189	FROM	Operating Fund	Division-Wide FSD Reserve	Division-Wide	Special Education	Hospital/Medical Plans	(85,000.00)	Transferring FY 2019 Funding from FSD Reserve accounts to fund ExecuTime Time & Attendance module in Munis, replacing TimeClockPlus (TCP)
					Division-Wide	Hospital/Medical Plans	(40,000.00)	
	TO	Operating Fund	Division-Wide Human Resources	Technology	Human Resources	Software/Online Charges	125,000.00	
120189 Total								