

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 258 budget transfers have been processed during the third quarter of FY 2019, as shown in the table here and on the following page.

In this third quarter (Q3) of FY 2019, the number of budget transfers increased by 44.1 percent compared to the same quarter last year (Q3 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	0
YTD	1,062	918	731	571

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 third quarter is equal to \$2.70 million or 0.9 percent of the FY 2019 final combined funds budget.

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

There were 89 budget transfers that crossed state categories which is equivalent to 34.5 percent of all budget transfers for the third quarter.

There were 4 budget transfers that met the reporting threshold of \$25,000 or more and crossed state reporting categories. Three 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.

Alexandria City Public Schools Budget Transfer Report

**Third Quarter
FY 2019**

QUARTERLY BUDGET TRANSFER REPORT				
Third Quarter - FY 2019				
	NUMBER OF BUDGET TRANSFERS		VALUE OF BUDGET TRANSFERS (ONE-SIDED)	
	NUMBER	PERCENT OF TOTAL BTs	TOTAL FOR Q3	AVERAGE VALUE PER TRANSFER
ALL FUNDS				
TOTAL BT'S	258	100.0%	\$2,700,992	\$10,469
ALL BT'S ACROSS CATEGORIES	89	34.5%	622,264	6,992
BT's ACROSS CATEGORIES >\$25,000	4	1.6%	261,890	65,473
OPERATING FUND				
TOTAL BT'S	227	100.0%	\$1,959,212	\$8,631
ALL BT'S ACROSS CATEGORIES	80	35.2%	542,360	6,779
BT's ACROSS CATEGORIES >\$25,000	3	1.3%	219,817	73,272
SCHOOL NUTRITION FUND				
TOTAL BT'S	8	100.0%	\$602,303	\$75,288
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	23	100.0%	\$139,476	\$6,064
ALL BT'S ACROSS CATEGORIES	9	39.1%	79,905	8,878
BT's ACROSS CATEGORIES >\$25,000	1	4.3%	42,073	42,073

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

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**Third Quarter
FY 2019**

Over \$25K Budget Transfers that Cross Function Groups - For Fiscal Year 2019 and Fiscal Period Between 06 and 09									
JENo	Transfer	Fund	Department Title	Function Group	Program Group	Object Title	Total	Comments	
70686	FROM	Federal Miscellaneous Funds	Curriculum Design & Inst Srvcs	Instruction	Enrichment and Electives	Teacher Intermittent	(21,988.75)	Budget transfer to reallocate carryover FY 2018 Title I funding	
						Coordinato/PM Intermittent	(3,408.00)		
						FICA	(2,699.53)		
						Medicare	(621.01)		
						Health Services	(962.78)		
						Staff Development Services	(5,541.00)		
						Internal Food Services	(410.31)		
	TO	Federal Miscellaneous Funds	Ofc. of Schl. Bus. & Com Partn	School Food Services & Other Ops	School Food Services	School Food Services	Other Internal Services		4,000.00
							Curriculum Design & Inst Srvcs		Instruction
			Internal Print Shop	125.80					
			Instructional Supplies	837.40					
			Athletic Supplies	6,275.00					
			Student Services	Instruction	Unassigned Program - 1633	Equip/ Furn Supplies <\$5000	4,990.00		
						Staff Development Services	7,354.75		
						Travel - Conf/Other Educ	1,500.00		
						Other Operating Supplies	1,000.00		
			School Nutrition Services	School Food Services & Other Ops	School Food Services	Admin, Attendance, and Health	7,000.00		
Internal Transportation	150.00								
Awards and Grants	3,762.00								
Dues/ Association Memberships	1,000.00								
Refreshments	1,668.25								
Instructional Supplies	1,900.00								
70686 Total									
80019	FROM	Operating Fund		Division-Wide	Unassigned Program -	Equipment Maint & Repair Serv	(50,000.00)	Reallocate funding due to increased custodial costs at Patrick Henry, funding for landscaping work at Maury, and additional funding for window/glass repair districtwide	
			Educational Facilities	Operations and Maintenance	Operation and Maintenance	Equipment Maint & Repair Serv	(13,090.02)		
	TO	Operating Fund	Educational Facilities	Operations and Maintenance	Operation and Maintenance	Cleaning Services	58,090.02		
80019	TO	Operating Fund	Educational Facilities	Operations and Maintenance	Operation and Maintenance	Grounds and Trees Maintenance	3,000.00		
						Window s/Glass Repair & Install	2,000.00		
						80019 Total			
80043	FROM	Operating Fund		Division-Wide	Unassigned Program -	Other Maint. Repairs/Supplies	(70,980.94)	Budget Transfer: Transferred into landscaping at Ferdinand T Day; transferred to HVAC account in order to fund HVAC issues at FTD.; transferred into Roofing Account account in order to fund roofing repairs; transferred into Disposal account in order to remove and Dispose Exercise equipment at FCH and Minnie Howard	
			Educational Facilities	Operations and Maintenance	Operation and Maintenance	Pest Control	(4,000.00)		
			General Maint & Repair Service	(3,700.00)					
	TO	Operating Fund	Educational Facilities	Operations and Maintenance	Operation and Maintenance	HVAC Maint Contract	51,059.94		
	80043	TO	Operating Fund	Educational Facilities	Operations and Maintenance	Operation and Maintenance	Refuse Disposal		3,700.00
							Grounds and Trees Maintenance		19,921.00
Roofing Repair & Services							4,000.00		
80043 Total									
90604	FROM	Operating Fund	Educational Facilities	Operations and Maintenance	Operation and Maintenance	Director	(72,500.00)	Budget transfer to reallocate funding for personnel to appropriate department	
						FICA	(4,495.00)		
						Medicare	(1,051.25)		
	TO	Operating Fund	Chief Operating Officer	Admin, Attendance, and Health	Executive Administration	Executive Director	72,500.00		
	FICA	4,495.00							
Medicare	1,051.25								
90604 Total									
Grand Total									