

# Alexandria City Public Schools Budget Transfer Report

**Fourth Quarter  
FY 2017**

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 376 budget transfers have been processed during the fourth quarter of FY 2017, as shown in the table here and on the following page.

In this fourth quarter (Q4) of FY 2017, the number of budget transfers decreased by 15.1 percent compared to the same quarter last year (Q4 FY 2016). 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 2014 through FY 2017.

| PERIOD     | FY 2014      | FY 2015    | FY 2016      | FY 2017    |
|------------|--------------|------------|--------------|------------|
| Q1         | 231          | 177        | 209          | 171        |
| Q2         | 236          | 178        | 186          | 135        |
| Q3         | 271          | 244        | 224          | 236        |
| Q4         | 589          | 376        | 443          | 376        |
| <b>YTD</b> | <b>1,327</b> | <b>975</b> | <b>1,062</b> | <b>918</b> |

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 \$3.44 million or 1.24 percent of the FY 2017 final combined funds budget.

A summary of the budget transfers processed during the fourth quarter of FY 2017 is shown in the table on the following page.

There were 145 budget transfers that crossed state categories which is equivalent to 38.6 percent of all budget transfers for the fourth quarter.

There were six budget transfers that met the reporting threshold of \$25,000 or more and crossed state reporting categories. All six of these transfers occurred in the Operating Fund. There were no transfers that met this reporting threshold in either the Grants and Special Projects Fund or the School Nutrition Fund.

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| QUARTERLY BUDGET TRANSFER REPORT          |                            |                      |                                       |                            |
|---|----------------------------|----------------------|---------------------------------------|----------------------------|
| Fourth Quarter - FY 2017                  |                            |                      |                                       |                            |
|   | NUMBER OF BUDGET TRANSFERS |                      | VALUE OF BUDGET TRANSFERS (ONE-SIDED) |                            |
|   | NUMBER                     | PERCENT OF TOTAL BTs | TOTAL FOR Q4                          | AVERAGE VALUE PER TRANSFER |
| <b>ALL FUNDS</b>                          |                            |                      |                                       |                            |
| TOTAL BT'S                                | 376                        | 100.0%               | \$3,441,185                           | \$9,152                    |
| ALL BT'S ACROSS CATEGORIES                | 145                        | 38.6%                | 1,187,504                             | 8,190                      |
| BT's ACROSS CATEGORIES >\$25,000          | 6                          | 1.6%                 | 292,243                               | 48,707                     |
| <b>OPERATING FUND</b>                     |                            |                      |                                       |                            |
| TOTAL BT'S                                | 346                        | 100.0%               | \$2,834,741                           | \$8,193                    |
| ALL BT'S ACROSS CATEGORIES                | 136                        | 39.3%                | 1,106,622                             | 8,137                      |
| BT's ACROSS CATEGORIES >\$25,000          | 6                          | 1.7%                 | 292,243                               | 48,707                     |
| <b>SCHOOL NUTRITION FUND</b>              |                            |                      |                                       |                            |
| TOTAL BT'S                                | 2                          | 100.0%               | \$214,209                             | \$107,105                  |
| ALL BT'S ACROSS CATEGORIES                | 0                          | 0.0%                 | 0                                     | 0                          |
| BT's ACROSS CATEGORIES >\$25,000          | 0                          | 0.0%                 | 0                                     | 0                          |
| <b>GRANTS &amp; SPECIAL PROJECTS FUND</b> |                            |                      |                                       |                            |
| TOTAL BT'S                                | 28                         | 100.0%               | \$392,235                             | \$14,008                   |
| ALL BT'S ACROSS CATEGORIES                | 9                          | 32.1%                | 80,882                                | 8,987                      |
| 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.

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| Budget Transfers that are greater than \$25K and Cross Function Groups - For 4rd Quarter, Fiscal Year 2017 |                               |                      |                          |                               |                                  |                                |                               |   |                         |                          |                       |                      |                      |
|--|-------------------------------|----------------------|--------------------------|-------------------------------|----------------------------------|--------------------------------|-------------------------------|---|-------------------------|--------------------------|-----------------------|----------------------|----------------------|
| JE No  | Transfer                      | Fund                 | Department Title         | Function Group                | Program Group                    | Object Title                   | Total                         | Comments  |                         |                          |                       |                      |                      |
| 110187   | FROM                          | Operating Fund       | George Washington MS     | Instruction                   | Instructional Core               | Paper Supplies                 | (4,000.00)                    | BT w ill be used for the purchasing and installing of 8 new Smartboards in various classrooms at GWMS. Smartboards w ill be used for instructional purposes by that staff and students.   |                         |                          |                       |                      |                      |
|  |                               |                      |                          |                               |                                  | Exemplary Programs             | Supplmt Teacher               |   | (12,076.18)             |                          |                       |                      |                      |
|  |                               |                      |                          |                               |                                  |                                | FICA                          |   | (748.72)                |                          |                       |                      |                      |
|  |                               |                      |                          |                               |                                  |                                | Medicare                      |   | (175.10)                |                          |                       |                      |                      |
|  |                               |                      |                          |                               | School Administration            | Office Supplies                | (2,000.00)                    |   |                         |                          |                       |                      |                      |
|  |                               |                      |                          |                               |                                  | Paper Supplies                 | (600.00)                      |   |                         |                          |                       |                      |                      |
|  |                               |                      |                          |                               | Enrichment and Electives         | Supplmt Teacher                | (9,289.36)                    |   |                         |                          |                       |                      |                      |
|  |                               |                      |                          |                               |                                  | FICA                           | (575.94)                      |   |                         |                          |                       |                      |                      |
|  |                               |                      |                          |                               |                                  |                                | Medicare                      |   | (134.70)                |                          |                       |                      |                      |
|  |                               |                      |                          |                               | School Food Services & Other Ops | Executive Aministration        | Refreshments                  |   | (400.00)                |                          |                       |                      |                      |
| TO   | Operating Fund                | George Washington MS | Technology               | Instructional Core            | Other Technology Equip <\$5000   | 30,000.00                      |                               |   |                         |                          |                       |                      |                      |
| <b>110187 Total</b>  |                               |                      |                          |                               |                                  |                                |                               | -   |                         |                          |                       |                      |                      |
| 110845   | FROM                          | Operating Fund       | English Learner Services | Instruction                   | ELL                              | Management Services            | (18,504.69)                   | This transfer of funds is to ensure continued services of Translations and Interpretations the EL Office provides District-wide. This budget transfer w ill not affect adversely the EL budget.   |                         |                          |                       |                      |                      |
|  |                               |                      |                          |                               | Summer Learning                  | Textbooks-Repl and Grow th     | (11,987.96)                   |   |                         |                          |                       |                      |                      |
|  | TO                            | Operating Fund       | English Learner Services | Admin, Attendance, and Health | ELL                              | Translation Services           | 30,492.65                     |   |                         |                          |                       |                      |                      |
| <b>110845 Total</b>  |                               |                      |                          |                               |                                  |                                |                               | -   |                         |                          |                       |                      |                      |
| 111107   | FROM                          | Operating Fund       | Specialized Instruction  | Instruction                   | Special Education                | Professional Temp              | (44,942.40)                   | The non-contract salary accounts on this transfer were required to align the budgeted funding to the actual expenditures by Function and Program. Requesting funding be transferred from two different SPED accounts to reconcile balances. |                         |                          |                       |                      |                      |
|  |                               |                      |                          |                               |                                  | Parent/Family Services         | (750.00)                      |   |                         |                          |                       |                      |                      |
|  |                               |                      |                          |                               |                                  | Equipment Maint & Repair Serv  | (12,240.00)                   |   |                         |                          |                       |                      |                      |
|  |                               |                      |                          |                               |                                  | Other Printing & Binding       | (2,500.00)                    |   |                         |                          |                       |                      |                      |
|  |                               |                      |                          |                               |                                  | Tuition-Other Divisions In St  | (2,700.00)                    |   |                         |                          |                       |                      |                      |
|  |                               |                      |                          |                               |                                  | Other Professional Services    | (1,000.00)                    |   |                         |                          |                       |                      |                      |
|  |                               |                      |                          |                               |                                  | Internal Print Shop            | (1,500.00)                    |   |                         |                          |                       |                      |                      |
|  |                               |                      |                          |                               |                                  | Telecommunications             | (3,900.00)                    |   |                         |                          |                       |                      |                      |
|  |                               |                      |                          |                               |                                  | Travel - Conf/Other Educ       | (4,000.00)                    |   |                         |                          |                       |                      |                      |
|  |                               |                      |                          |                               |                                  | Awards and Grants              | (855.00)                      |   |                         |                          |                       |                      |                      |
|  |                               |                      |                          |                               |                                  | Dues/ Association              | (2,575.00)                    |   |                         |                          |                       |                      |                      |
|  |                               |                      |                          |                               |                                  | Memberships                    |                               |   |                         |                          |                       |                      |                      |
|  |                               |                      |                          |                               |                                  | Refreshments                   | (248.75)                      |   |                         |                          |                       |                      |                      |
|  |                               |                      |                          |                               |                                  | Meals                          | (3,000.00)                    |   |                         |                          |                       |                      |                      |
|  |                               |                      |                          |                               |                                  | Instructional Supplies         | (985.00)                      |   |                         |                          |                       |                      |                      |
|  |                               |                      |                          |                               |                                  | Other Technology Equip <\$5000 | (2,000.00)                    |   |                         |                          |                       |                      |                      |
|  |                               |                      |                          |                               |                                  |                                | Office Supplies               |   | (1,100.00)              |                          |                       |                      |                      |
|  |                               |                      |                          |                               |                                  |                                | Paper Supplies                |   | (2,900.00)              |                          |                       |                      |                      |
|  |                               |                      |                          |                               |                                  |                                | Other Operating Supplies      |   | (2,000.00)              |                          |                       |                      |                      |
|  |                               |                      |                          |                               |                                  |                                | Uniforms & Wearing Apparel    |   | (800.00)                |                          |                       |                      |                      |
|  |                               |                      |                          |                               |                                  |                                | Equip/ Furn Supplies <\$5000  |   | (1,000.00)              |                          |                       |                      |                      |
|  |                               |                      |                          |                               |                                  |                                | Cap Addl-Oth Equip            |   | (4,000.00)              |                          |                       |                      |                      |
|  |                               |                      |                          |                               |                                  |                                | Admin, Attendance, and Health |   | Special Education       | Dues/ Association        | (6,975.00)            |                      |                      |
|  |                               |                      |                          |                               |                                  |                                |                               |   |                         | Memberships              |                       |                      |                      |
|  |                               |                      |                          |                               |                                  |                                | Technology                    |   | Special Education       | Softw are/Online Charges | (30,950.00)           |                      |                      |
|  |                               |                      |                          |                               |                                  | TO                             | Operating Fund                |   | Specialized Instruction | Instruction              | Homebound Instruction | Teacher Intermittent | 19,481.79            |
|  |                               |                      |                          |                               |                                  |                                |                               |   |                         |                          |                       | Supplmt Teacher      | 637.22               |
|  |                               |                      |                          |                               |                                  |                                |                               |   |                         |                          |                       | FICA                 | 1,350.71             |
|  |                               |                      |                          |                               |                                  |                                |                               |   |                         |                          |                       | Medicare             | 315.90               |
|  |                               |                      |                          |                               |                                  |                                |                               |   |                         |                          |                       | Special Education    | Teacher Intermittent |
| Teacher Spc/Coach Intermittent   | 12,929.00                     |                      |                          |                               |                                  |                                |                               |   |                         |                          |                       |                      |                      |
|  | Paraprofessional Intermittent | 22,899.42            |                          |                               |                                  |                                |                               |   |                         |                          |                       |                      |                      |
|  | Overtime                      | 1,564.21             |                          |                               |                                  |                                |                               |   |                         |                          |                       |                      |                      |
|  | FICA                          | 6,074.39             |                          |                               |                                  |                                |                               |   |                         |                          |                       |                      |                      |
|  | Medicare                      | 1,420.62             |                          |                               |                                  |                                |                               |   |                         |                          |                       |                      |                      |
|  | Professional Temp             | 7,249.00             |                          |                               |                                  |                                |                               |   |                         |                          |                       |                      |                      |
|  | Postal Services               | 324.42               |                          |                               |                                  |                                |                               |   |                         |                          |                       |                      |                      |
|  | Instructional Supplies        | 4,025.00             |                          |                               |                                  |                                |                               |   |                         |                          |                       |                      |                      |
|  | Admin, Attendance, and Health | Special Education    | Nurse Intermittent       | 1,108.20                      |                                  |                                |                               |   |                         |                          |                       |                      |                      |
|  |                               |                      | FICA                     | 74.40                         |                                  |                                |                               |   |                         |                          |                       |                      |                      |
|  |                               |                      | Medicare                 | 17.40                         |                                  |                                |                               |   |                         |                          |                       |                      |                      |
|  |                               |                      | Testing & Evaluation     | 363.00                        |                                  |                                |                               |   |                         |                          |                       |                      |                      |

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| 111107 Total |      |                |   |  |   |  | -  |  |  |
|--------------|------|----------------|---|--|---|--|--|--|--|
| 120494       | FROM | Operating Fund | TC WILLIAMS - KING STREET CAMP<br>T.C.W. Minnie Howard Campus | Admin, Attendance, and Health<br>Instruction | Summer Learning<br>Instructional Core                             | Nurse Intermittent<br>Other Printing & Binding<br>Internal Food Services<br>Postal Services<br>Travel - Conf/Other Educ<br>Cap Addl-Furniture and Fixt<br>Exemplary Programs<br>School Administration<br>Social Work<br>Enrichment and Electives | (4,722.27)<br>(4,826.00)<br>(859.00)<br>(3,071.95)<br>(572.76)<br>(1,173.31)<br>(1,047.60)<br>(3,954.20)<br>(522.03)<br>(7,661.44)   | The non-contract salary accounts on this transfer were required to align the budgeted funding to the actual expenditures by Function and Program. Requesting funding be transferred to reconcile balances. |  |
|              |      |                |   |  |   | FICA (475.01)<br>Medicare (111.10)<br>Supplmt Custodian (149.94)   |  |  |  |
|              |      |                |   |  |   | Other Operating Supplies (355.00)  |  |  |  |
|              | TO   | Operating Fund | T.C.W. Minnie Howard Campus                                   | Instruction                                  | Instructional Core  | Supplmt Teacher 8,931.32<br>FICA 553.74<br>Medicare 129.50   |  |  |  |
|              |      |                |   |  | School Administration   | Overtime 888.59<br>FICA 55.09<br>Medicare 12.88  |  |  |  |
|              |      |                |   | Admin, Attendance, and Health                | Attendance and Health   | Overtime 236.09<br>FICA 14.64<br>Medicare 3.42   |  |  |  |
|              |      |                |   | Operations and Maintenance                   | Operation and Maintenance   | Overtime 17,320.14<br>FICA 1,073.85<br>Medicare 251.14   |  |  |  |
|              |      |                |   |  | School Administration   | Overtime 28.99<br>FICA 1.80<br>Medicare 0.42   |  |  |  |
| 120494 Total |      |                |   |  |   |  | -  |  |  |
| 120497       | FROM | Operating Fund | TC WILLIAMS - KING STREET CAMP                                | Instruction                                  | Instructional Core<br>Exemplary Programs<br>School Administration | Supplmt Teacher (3,637.71)<br>Supplmt Teacher (5,038.18)<br>Supplmt Hall Monitor (275.00)<br>FICA (17.05)<br>Medicare (3.99)   | The non-contract salary accounts on this transfer were required to align the budgeted funding to the actual expenditures by Function and Program. Requesting funding be transferred to reconcile balances. |  |  |
|              |      |                |   |  | Summer Learning   | Counselor Intermittent (20,986.51)   |  |  |  |
|              |      |                |   | Admin, Attendance, and Health                | Attendance and Health<br>Summer Learning                          | Overtime (169.50)<br>FICA (887.68)<br>Medicare (207.30)  |  |  |  |
|              | TO   | Operating Fund | TC WILLIAMS - KING STREET CAMP                                | Instruction                                  | Instructional Core  | Equipment Maint & Repair Serv 359.18<br>Instructional Supplies 33.00<br>Other Operating Supplies 200.28  |  |  |  |
|              |      |                |   |  | Enrichment and Electives  | Supplmt Teacher 142.84<br>FICA 8.86<br>Medicare 2.07   |  |  |  |
|              |      |                |   |  | School Administration   | Overtime 1,603.50<br>FICA 99.42<br>Medicare 23.25  |  |  |  |
|              |      |                |   |  | Guidance  | Overtime 4,957.45<br>FICA 307.36<br>Medicare 71.88   |  |  |  |
|              |      |                |   |  | ELL   | Teacher Intermittent 2,100.00<br>FICA 130.20<br>Medicare 30.45   |  |  |  |
|              |      |                |   | Admin, Attendance, and Health                | Attendance and Health   | Overtime 76.15<br>FICA 4.72<br>Medicare 1.10   |  |  |  |
|              |      |                |   | Operations and Maintenance                   | Operation and Maintenance   | Overtime 17,279.37<br>FICA 1,071.32<br>Medicare 250.55   |  |  |  |
|              |      |                |   |  | School Administration   | Overtime 1,303.83<br>Supplmt Hall Monitor 341.29<br>FICA 102.00<br>Medicare 23.85  |  |  |  |
|              |      |                |   | School Food Services & Other Ops             | Instructional Core  | Internal Food Services 699.00  |  |  |  |

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| 120497 Total |                |                      |                                  |                                  |                           |                           | -           |  |
|--------------|----------------|----------------------|----------------------------------|----------------------------------|---------------------------|---------------------------|-------------|--|
| 120506       | FROM           | Operating Fund       | George Washington MS             | Instruction                      | Instructional Core        | Supplmt Teacher           | (10,000.00) | The non-contract salary accounts on this transfer were required to align the budgeted funding to the actual expenditures by Function and Program. Requesting funding be transferred to reconcile balances. |
|              |                |                      |                                  |                                  |                           | FICA                      | (620.00)    |  |
|              |                |                      |                                  |                                  |                           | Medicare                  | (145.00)    |  |
|              |                |                      |                                  |                                  |                           | Travel - Conf/Other Educ  | (1,640.00)  |  |
|              |                |                      |                                  |                                  |                           | Course/ Event Fees        | (1,456.00)  |  |
|              |                |                      |                                  |                                  |                           | Textbooks-Repl and Growth | (1,000.00)  |  |
|              |                |                      |                                  |                                  |                           | Instructional Supplies    | (1,431.49)  |  |
|              |                |                      |                                  |                                  |                           | Paper Supplies            | (3,499.35)  |  |
|              |                |                      |                                  |                                  | School Administration     | Other Printing & Binding  | (5,416.00)  |  |
|              |                |                      |                                  |                                  |                           | Travel - Conf/Other Educ  | (1,374.70)  |  |
|              |                |                      |                                  |                                  |                           | Paper Supplies            | (2,703.28)  |  |
|              |                |                      |                                  | Guidance                         | Instructional Core        | Counselor Intermittent    | (5,937.71)  |  |
|              |                |                      |                                  | School Food Services & Other Ops | Instructional Core        | Refreshments              | (1,881.26)  |  |
|              |                |                      |                                  | Technology                       | Instructional Core        | Software/Online Charges   | (1,000.00)  |  |
| TO           | Operating Fund | George Washington MS | Instruction                      | Instructional Core               | Instructional Core        | Instructional Supplies    | 7.50        |  |
|              |                |                      |                                  |                                  |                           | Other Operating Supplies  | 654.11      |  |
|              |                |                      |                                  |                                  | School Administration     | Overtime                  | 3,401.55    |  |
|              |                |                      |                                  |                                  |                           | FICA                      | 210.90      |  |
|              |                |                      |                                  |                                  |                           | Medicare                  | 49.32       |  |
|              |                |                      |                                  |                                  |                           | Postal Services           | 123.42      |  |
|              |                |                      |                                  | Guidance                         |                           | Overtime                  | 4,043.64    |  |
|              |                |                      |                                  |                                  |                           | FICA                      | 250.71      |  |
|              |                |                      |                                  |                                  |                           | Medicare                  | 58.63       |  |
|              |                |                      |                                  | Family and Community             |                           | Overtime                  | 23.80       |  |
|              |                |                      |                                  |                                  |                           | FICA                      | 1.48        |  |
|              |                |                      |                                  |                                  |                           | Medicare                  | 0.35        |  |
|              |                |                      | Operations and Maintenance       | Operation and Maintenance        | Operation and Maintenance | Overtime                  | 18,208.08   |  |
|              |                |                      |                                  |                                  |                           | FICA                      | 1,128.90    |  |
|              |                |                      |                                  |                                  |                           | Medicare                  | 264.02      |  |
|              |                |                      |                                  | School Administration            | School Administration     | Overtime                  | 8,897.70    |  |
|              |                |                      |                                  |                                  |                           | FICA                      | 551.66      |  |
|              |                |                      |                                  |                                  |                           | Medicare                  | 129.02      |  |
|              |                |                      | School Food Services & Other Ops | Instructional Core               | Instructional Core        | Internal Food Services    | 100.00      |  |