

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 443 budget transfers have been processed during the fourth quarter of FY 2016, as shown in the table here and on the following page. This report is considered preliminary as additional transfers may be necessary in preparation of closing the fiscal year.

In this fourth quarter (Q4) of FY 2016, the number of budget transfers increased by 17.8 percent compared to the same quarter last year (Q4 FY 2015), with the total dollar amount transferred slightly lower than the same period last year at \$5.40 million. Fourth quarter transfers are generally required to address year-end spending needs and to ensure that sufficient funds are available in specific accounts based on the anticipated level of expenditures. The increased number of transfers is attributed to an upswing in the submission of separate transfers for individual account needs, rather than a single transfer to address various accounts within the total school or

department's budget. 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 at the end of the fiscal year.

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	443
YTD	1,253	1,327	975	1,062

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 fourth quarter is \$5.40 million or 2.1 percent of the FY 2016 final combined funds budget.

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

There were 140 budget transfers that crossed state categories which is equivalent to 31.6 percent of all budget transfers for the fourth quarter.

There were nine 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 and two transfers occurred in the Grants and Special Project Fund. No transfers met this reporting threshold in the School Nutrition Fund.

QUARTERLY BUDGET TRANSFER REPORT				
Fourth Quarter - FY 2016				
	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	443	100.0%	\$5,398,948	\$12,187
ALL BT'S ACROSS CATEGORIES	140	31.6%	2,230,632	15,933
BT's ACROSS CATEGORIES >\$25,000	9	2.0%	1,287,216	143,024
OPERATING FUND				
TOTAL BT'S	384	100.0%	\$3,407,594	\$8,874
ALL BT'S ACROSS CATEGORIES	126	32.8%	1,156,921	9,182
BT's ACROSS CATEGORIES >\$25,000	7	1.8%	563,634	80,519
SCHOOL NUTRITION FUND				
TOTAL BT'S	7	100.0%	\$557,295	\$79,614
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	52	100.0%	\$1,434,059	\$27,578
ALL BT'S ACROSS CATEGORIES	14	26.9%	1,073,711	76,694
BT's ACROSS CATEGORIES >\$25,000	2	3.8%	723,582	361,791

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

Alexandria City Public Schools Budget Transfer Report

**Fourth Quarter
FY 2016**

JE/NO	Transfer	Fund	Department Title	Function Group	Program Group	Object Title	Total	Description
100136	FROM	DEA, Part B FY 2016	Lyles-Crouch Academy	Instruction	Special Education	FCA	(210.47)	These grant fund spending categories were adjusted to better support programmatic delivery of specialist instruction for students across the school division. This budget transfer aligns the budget of record to match the state-approved spending plan for IDEA grant funds.
						Medicare	(49.10)	
						VRS RHIC	(44.95)	
						Hospital/Medical Plans	(10,768.52)	
						LT Disability Insurance	(0.05)	
						Teacher Specialist/ Coach	(205,054.59)	
						FCA	(6,312.78)	
						Medicare	(1,682.79)	
						VRS Benefits Hybrid Plan	(73,247.83)	
						ICMA Defined Contribution	(4,940.66)	
						VRS RHIC	(3,282.57)	
						Hospital/Medical Plans	(56,267.20)	
						Dental Insurance	(1,354.13)	
						LT Disability Insurance	(510.29)	
						Instructional Supplies	(314,856.27)	
						Teacher	0.12	
						VRS Retirement	2,388.31	
						VRS Group Life Insurance	100.89	
						Dental Insurance	0.12	
						Short Term Disability	181.68	
						Asst Director/ Manager	3,825.12	
						Teacher	0.08	
						Teacher Specialist/ Coach	16,178.08	
						Teacher Spc/Coach Intermittent	2,564.44	
						FCA	3,489.53	
						Medicare	1,003.58	
						VRS Retirement	88,683.72	
						VRS RHIC	412.65	
						VRS Group Life Insurance	1,272.28	
						Dental Insurance	0.24	
						LT Disability Insurance	15.87	
						LT Disability Ins- Hybrid	216.78	
						Short Term Disability	2,754.83	
						Short-Term Disability:Hybrid	259.46	
						Professional Temp	101,428.00	
						Staff Development Services	40,000.00	
						Other Professional Services	36,000.00	
						Instructional Supplies	245,132.42	
						Software/Online Charges	132,674.00	
100136 Total								
100548	FROM	Operating Fund	CURRICULUM DESIGN + NST SRVCS	Instruction	Instructional Core	Supplmt Teacher	(8,000.00)	Realigning department funds to purchase calculators for student use at the high school level. Funds are transferred from world language and science programs.
						FCA	(496.00)	
						Medicare	(116.00)	
						Supplmt Teacher	(17,600.00)	
						FCA	(1,091.20)	
						Medicare	(255.20)	
						Other Technology Equip <\$5000	27,558.40	
100548 Total								
100585	FROM	Title I, Part A FY 2016	Cora Kelly ES	Instruction	Instructional Core	Supplmt Teacher	(41,802.14)	Realigning Title I grant funds at Cora Kelly to purchase SMART boards, laptop carts and laptops.
						FCA	(2,591.73)	
						Medicare	(606.13)	
						Other Technology Equip <\$5000	45,000.00	
100585 Total								

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Budget Transfers Over \$25K that Cross Function Groups - For Fourth Quarter, Fiscal Year 2016						
JENO	Transfer	Fund	Department Title	Function Group	Program Group	Description
110022	FROM	Operating Fund	Educational Facilities	Operations and Maintenance	Operation and Maintenance	Transferring funds to purchase radars for all ACPS schools to ensure effective communication technology among building administrators.
					Fire Equip Maint & Repair Service	(21,819.17)
					General Liability Insurance	(64,706.53)
					Property Insurance	(9,322.00)
					Motor Vehicle Insurance	(11,451.00)
					Other Insurance	(5,990.00)
					Health Safety Supplies/Equip	(12,813.00)
					Cap Repl-Comm Equipment	(5,108.54)
TO		Operating Fund	Educational Facilities	Technology	Operation and Maintenance	130,210.24
110022 Total						
110247	FROM	Operating Fund	Educational Facilities	Operations and Maintenance	Operation and Maintenance	Transferring funds to conduct asbestos testing of ACPS floors to ensure that ACPS schools are up to code for usage and day-to-day operations for the new school year ahead.
					General Maint & Repair Service	(70,396.19)
					Painting	(108,681.00)
					Fencing Repair & Installation	(9,402.87)
					Window s/Glass Repair & Install	(10,000.00)
					Other Professional Services	(25,352.00)
					Electrical Services	(4,390.37)
					Other Technology Equip <\$5000	(23,203.93)
					Environmental Services	251,426.36
TO		Operating Fund	Educational Facilities	Operations and Maintenance	Operation and Maintenance	251,426.36
110247 Total						
110338	FROM	Operating Fund	ACCOUNTABILITY	Admn, Attendance, and Health	Evaluation and Planning	Transferring funds to increase the test proctor budget to ensure sufficient staffing levels for Virginia Grade Level Alternative (VGLA) and Standards of Learning (SOL) test administration throughout the school division.
					Support Teacher	(10,402.84)
					FICA	(698.40)
					Medicare	(163.34)
					Testing & Evaluation	(411.98)
					Postal Services	(1,500.00)
					Testing & Evaluation	(14,230.14)
					Teacher Intermittent	25,310.09
					FICA	1,699.21
					Medicare	397.40
TO		Operating Fund	ACCOUNTABILITY	Instruction	Improvement of Instruction	25,310.09
110338 Total						
110616	FROM	Operating Fund	CURRICULUM DESIGN + NST SRVCS	Instruction	Enrichment and Electives	Transferring funds to cover the cost of implementing an integrated library management system that supports division-wide usage of library materials. The integrated library management software will assist with cataloging, library circulation, and other services.
					Musical Instrument Repair Serv	(15,718.00)
					Consumable Texts	(4,800.69)
					Instructional Supplies	(357.60)
					Cap Repl-Music	(1,795.01)
					Software/Online Charges	(2,328.70)
TO		Operating Fund	CURRICULUM DESIGN + NST SRVCS	Technology	Media Services	25,000.00
110616 Total						
110682	FROM	Operating Fund	Specialized Instruction	Instruction	Special Education	Transferring funds to cover the purchase of additional iPads and Chromebooks and online subscriptions to support students with communication needs and for additional instructional materials for special education classrooms.
					Medical/Legal	(301.70)
					Settlement Fees	(611.95)
					Tuition-Other Divisions In St	(916.39)
					Paper Supplies	(36.21)
					Other Operating Supplies	(174.25)
					Public Carriers	(60,995.51)
					Software/Online Charges	(206.59)
					Instructional Supplies	50,642.60
					Software/Online Charges	600.00
					Other Technology Equip <\$5000	12,000.00
TO		Operating Fund	Specialized Instruction	Instruction	Special Education	12,000.00
110682 Total						
110770	FROM	Operating Fund	George Washington MS	Instruction	Instructional Core	Transferring available funding to purchase laptop computers for student use. Laptops will be provided to students for instructional support and to help reduce paper usage.
					Instructional Supplies	(8,000.00)
					Other Operating Supplies	(4,091.90)
					Other Printing & Binding	(6,045.55)
					Travel - Conf/Other Educ	(4,085.00)
					Instructional Supplies	(14,249.03)
					Paper Supplies	(2,318.00)
					Other Technology Equip <\$5000	38,789.48
TO		Operating Fund	George Washington MS	Technology	School Administration	38,789.48
110770 Total						
Grand Total						