

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

In this third quarter (Q3) of FY 2017, the number of budget transfers increased by 5.4 percent compared to the same quarter last year (Q3 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	
<b>YTD</b>	<b>1,327</b>	<b>975</b>	<b>1,062</b>	<b>542</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 third quarter is equal to \$1.96 million or 0.7 percent of the FY 2017 final combined funds budget.

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

There were 66 budget transfers that crossed state categories which is equivalent to 28.0 percent of all budget transfers for the third quarter.

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

# Alexandria City Public Schools Budget Transfer Report

**Third Quarter  
FY 2017**

QUARTERLY BUDGET TRANSFER REPORT				
Third Quarter - FY 2017				
	NUMBER OF BUDGET TRANSFERS		VALUE OF BUDGET TRANSFERS (ONE-SIDED)	
	NUMBER	PERCENT OF TOTAL BTs	TOTAL FOR Q3	AVERAGE VALUE PER TRANSFER
<b>ALL FUNDS</b>				
TOTAL BT'S	236	100.0%	\$1,965,135	\$8,327
ALL BT'S ACROSS CATEGORIES	66	28.0%	679,338	10,293
BT's ACROSS CATEGORIES >\$25,000	4	1.7%	427,317	106,829
<b>OPERATING FUND</b>				
TOTAL BT'S	208	100.0%	\$1,809,674	\$8,700
ALL BT'S ACROSS CATEGORIES	62	29.8%	663,361	10,699
BT's ACROSS CATEGORIES >\$25,000	4	1.9%	427,317	106,829
<b>SCHOOL NUTRITION FUND</b>				
TOTAL BT'S	3	100.0%	\$79,561	\$26,520
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	25	100.0%	\$75,900	\$3,036
ALL BT'S ACROSS CATEGORIES	4	16.0%	15,977	3,994
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.

# Alexandria City Public Schools Budget Transfer Report

**Third Quarter  
FY 2017**

<b>Budget Transfers that are greater than \$25k and Cross Function Groups - For 3rd Quarter, Fiscal Year 2017</b>								
JE No	Transfer	Fund	Department Title	Function Group	Program Group	Object Title	Total	Comments
70076	FROM	Operating Fund	CURRICULUM DESIGN + NST SRVCS	Technology	Instructional Core	Software/Online Charges	(27,722.22)	Transfer funds from Think Through Math contract to purchase additional supporting resources such as math interventions to support MTSS student learning in all elementary schools. This is a one time purchase and will not effect future purchases.
	TO	Operating Fund	CURRICULUM DESIGN + NST SRVCS	Instruction	Instructional Core	Consumable Texts	27,722.22	
<b>70076</b>	<b>Total</b>						-	
90771	FROM	Operating Fund	Educational Facilities	Operations and Maintenance	Operation and Maintenance	Staff Development Services	(30,000.00)	This Budget Transfer funds the SOS Security contract (Formerly New Horizon) for months January-June 2017. They provide contract security services at all of our secondary campuses, as well as John Adams ES, Chance For Change and Central Office.
						Pest Control	(20,000.00)	
						General Maint & Repair Service	(49,036.95)	
						Other Professional Services	(10,489.45)	
						Software/Online Charges	(32,702.67)	
						Cap Repl-Comm Equipment	(17,770.93)	
						Security Services	160,000.00	
<b>90771</b>	<b>Total</b>						-	
90772	FROM	Operating Fund	School Board	Admin, Attendance, and Health	Board Services	Management Services	(148,146.00)	This budget transfer realigns the School Board Dept. budget to support legal fees associated with the purchase of the West End Elementary School building, internal process audits, and other activities.
						Translation Services	(6,000.00)	
						Internal Print Shop	(2,850.00)	
						Travel - Mileage	(1,650.00)	
						Enrollment Adjustment Reserve	(54,000.00)	
						Auditing/Accounting	84,146.00	
						Medical/Legal	120,000.00	
						Internal Print Shop	3,500.00	
						Travel - Conf/Other Educ	4,000.00	
						Other Operating Supplies	1,000.00	
<b>90772</b>	<b>Total</b>						-	
90927	FROM	Operating Fund	ACCOUNTABILITY	Admin, Attendance, and Health	Evaluation and Planning	Support Teacher	(5,971.26)	T.C. Williams needs additional testing proctors to support the state mandated Spring Standards Of Learning testing at Minnie Howard and the King Street campus. The amount requested is based on number of proctors needed for the number of test takers during this test administration and the hourly rate for proctors.
						FICA	(370.22)	
						Medicare	(86.58)	
						Internal Print Shop	(1,500.00)	
						Postal Services	(1,000.00)	
						Dues/ Association	(3,623.00)	
						Memberships		
						Testing & Evaluation	(14,397.23)	
						Teacher Interim/mt	25,033.25	
						FICA	1,552.06	
						Medicare	362.98	
<b>90927</b>	<b>Total</b>						-	
<b>Grand Total</b>							-	