

Date: May 8, 2015

For ACTION

For INFORMATION

Board Agenda: Yes
No

FROM: Andrew J. Hullinger, Director of Budget

THROUGH: Stacey B. Johnson, Chief Financial Officer
Alvin L. Crawley, Ed.D., Superintendent of Schools

TO: The Honorable Karen A. Graf, Chair, and Members of the Alexandria City School Board

TOPIC: Budget Transfer Report, Third Quarter FY 2015 (January – March, 2015)

BACKGROUND: Policy DA: Management of Funds requires the submission of a quarterly report detailing all budget transfers in the Operating, School Nutrition, and Grants and Special Projects Funds greater than or equal to \$15,000 and which cross state reporting categories. General information on budget transfers during the third quarter of FY 2015 is provided so that specific budget transfers meeting the criteria are seen in context.

RECOMMENDATION: Approve the FY 2015 Third Quarter Budget Transfer Report

CONTACT PERSON: Andrew Hullinger, 703-619-8098

ATTACHMENT: Budget Transfer Report, Third Quarter FY 2015

The purpose of this budget transfer report is to allow the Board to monitor large budget transfers that shift funds across major functional areas 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 reserve 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 244 budget transfers were processed during the third quarter of FY 2015, as shown in the table here and on the following page.

In this third quarter (Q3) of FY 2015, the number of budget transfers decreased by 10.0% compared to the same quarter last year (Q3 FY 2014).

The following table shows the distribution of budget transfers by quarter for FY 2012 through FY 2015.

PERIOD	FY 2012	FY 2013	FY 2014	FY 2015
Q1	164	187	231	177
Q2	182	226	236	178
Q3	374	187	271	244
Q4	411	653	589	
YTD	1,131	1,253	1,327	599

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 third quarter is \$1.68 million or 0.7% of the FY 2015 final combined funds budget.

A summary of the budget transfers processed during the third quarter of FY 2015 is shown in the table on the following page.

There were 60 budget transfers that shifted funds across state categories, representing 24.6% of all budget transfers for the third quarter.

There were six budget transfers that met the reporting threshold of \$15,000 or more while crossing state reporting categories. All of these transfers occurred in the Operating Fund. No transfer met this reporting threshold in either the Grants and Special Projects Fund nor the School Nutrition Fund.

QUARTERLY BUDGET TRANSFER REPORT				
Third Quarter - FY 2015				
	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 BTs	244	100.0%	\$1,682,620	\$6,896
ALL BTs ACROSS CATEGORIES	60	24.6%	564,785	9,413
BTs ACROSS CATEGORIES >\$15000	6	2.5%	409,428	68,238
OPERATING FUND				
TOTAL BTs	228	100.0%	\$1,515,064	\$6,645
ALL BTs ACROSS CATEGORIES	60	26.3%	564,785	9,413
BTs ACROSS CATEGORIES >\$15000	6	2.6%	409,428	68,238
SCHOOL NUTRITION FUND				
TOTAL BTs	1	100.0%	\$95,000	\$95,000
ALL BTs ACROSS CATEGORIES	0	0.0%	0	0
BTs ACROSS CATEGORIES >\$15000	0	0.0%	0	0
GRANTS & SPECIAL PROJECTS FUND				
TOTAL BTs	15	100.0%	\$72,555	\$4,837
ALL BTs ACROSS CATEGORIES	0	0.0%	0	0
BTs ACROSS CATEGORIES >\$15000	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 2015

Budget Transfers Over \$15K that Cross Function Groups - For Third Quarter, Fiscal Year 2015								
JE No	Transfer Fund	Department Title	Function Group	Program Group	Object	Description		
70277	FROM	Operating Fund	Special Education Services	Instruction	Special Education	Supplmt Teacher	(19,815)	Transfer remaining funds from the Extended School Year (ESY) Program to cover implementation costs of the new Accellify software used for Medicaid billing.
	TO	Operating Fund	Special Education Services	Instruction	Special Education	FICA	(1,655)	
						Medicare	(365)	
						FICA	777	
						Medicare	181	
				Technology	Special Education	Software/Online Charges	20,874	
70277 Total								
80132	FROM	Operating Fund	Special Education Services	Instruction	Special Education	Instructional Supplies	(3,000)	Transfer funds from within the Special Education department to cover costs of Accellify (Medicaid billing software) and Aimsweb.
						Library Books and Supplies	(7,000)	
						Equip / Furn Supplies <\$5000	(13,223)	
	TO	Operating Fund	Special Education Services	Technology	Special Education	Software/Online Charges	23,223	
80132 Total								
80307	FROM	Operating Fund	Communications & Public Relations	School Food Services & Other Ops	Information Services	Refreshments	(2,500)	This transfer will cover WagTech expenses from January - February including their work on the Electrify Your Strings concert, Board Meetings, and the astronaut visit to Jefferson-Houston in February.
				Technology	Information Services	Online Computer Charges	(10,000)	
				Admin, Attendance, and Health	Media Services	Audiovisual Supplies < \$5000	(3,000)	
	TO	Operating Fund	Communications & Public Relations	Admin, Attendance, and Health	Information Services	Other Professional Services	15,500	
80307 Total								
90073	FROM	Operating Fund	Cora Kelly ES	Instruction	Exemplary Programs	Instructional Supplies	(20,000)	This is a technical adjustment within the STEM program to purchase iPads for grade two and three to provide students with the proper equipment to achieve at the highest level.
	TO	Operating Fund	Cora Kelly ES	Technology	Exemplary Programs	Other Technology Equip < \$5000	20,000	
90073 Total								
90084	FROM	Operating Fund	Educational Facilities	Operations and Maintenance	Operations and Maintenance	Lease/Rent - Buildings	(272,000)	This transfer repurposes excess building lease funds for division-wide translation services, fuel, and tuition assistance for teachers to ensure sufficient resources through the end of the year.
	TO	Operating Fund	Talent Development	Instruction	Improvement of Instruction	Education/Tuition Assistance	36,000	
			English Language Learning	Admin, Attendance, and Health	ELL	Translation Services	130,000	
			Pupil Transportation	Pupil Transportation	Tranporation	Gas/Diesel	106,000	
90084 Total								

Alexandria City Public Schools Budget Transfer Report

Third Quarter
FY 2015

Budget Transfers Over \$15K that Cross Function Groups - For Third Quarter, Fiscal Year 2015						
JENo	Transfer Fund	Department Title	Function Group	Program Group	Object	Description
90175	FROM	School-Wide Resources	Instruction	Alternative and AT-Promise Education	Awards and Grants	One-time annual allocation of funds to recipients of the Teachers' Dream Fund Awards for the 2014-2015 school year.
	TO	George Mason ES	Instruction	Alternative and AT-Promise Education	Instructional Supplies	1,306
		James K. Polk ES	Technology	Alternative and AT-Promise Education	Other Technology Equip <\$5000	1,925
			Instruction	Alternative and AT-Promise Education	Course/ Event Fees	3,749
			Pupil Transportation	Alternative and AT-Promise Education	Public Carriers	5,312
		John Adams ES	Instruction	Alternative and AT-Promise Education	Course/ Event Fees	1,150
			Pupil Transportation	Alternative and AT-Promise Education	Instructional Supplies	4,329
		Mount Vernon Community School	Instruction	Alternative and AT-Promise Education	Public Carriers	3,849
			Technology	Alternative and AT-Promise Education	Instructional Supplies	5,376
		Patrick Henry ES	Instruction	Alternative and AT-Promise Education	Other Technology Equip <\$5000	700
		William Ramsay ES	Instruction	Alternative and AT-Promise Education	Instructional Supplies	625
			Instruction	Alternative and AT-Promise Education	Overtime	427
				Alternative and AT-Promise Education	FICA	27
					Medicare	6
					Course/ Event Fees	797
					Instructional Supplies	4,302
		Francis C. Hammond MS	Instruction	Alternative and AT-Promise Education	Pupil Services	3,000
			Technology	Alternative and AT-Promise Education	Instructional Supplies	400
					Software/Online Charges	1,050
					Other Technology Equip <\$5000	13,303
		George Washington MS	Instruction	Alternative and AT-Promise Education	Instructional Supplies	2,950
		T.C. Williams High School	Instruction	Alternative and AT-Promise Education	Instructional Supplies	665
		NVJDC Juvenile Detention	Instruction	Alternative and AT-Promise Education	Instructional Supplies	1,325
			Technology	Alternative and AT-Promise Education	Other Technology Equip <\$5000	299
90175 Total						-
Grand Total						-