

# Alexandria City Public Schools Budget Transfer Report

**First Quarter  
FY 2019**

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

In this first quarter (Q1) of FY 2019, the number of budget transfers increased by 43.2 percent compared to the same quarter last year (Q1 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	0
Q3	224	236	179	0
Q4	443	376	297	0
<b>YTD</b>	<b>1,062</b>	<b>918</b>	<b>731</b>	<b>159</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 first quarter is equal to \$2.07 million or 0.69 percent of the FY 2019 final combined funds budget.

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

There were 59 budget transfers that crossed state categories which is equivalent to 37.1 percent of all budget transfers for the first quarter.

There were 8 budget transfers that met the reporting threshold of \$25,000 or more and crossed state reporting categories. Four of these transfers occurred in the Operating Fund, while four 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

**First Quarter  
FY 2019**

QUARTERLY BUDGET TRANSFER REPORT				
First Quarter - FY 2019				
	NUMBER OF BUDGET TRANSFERS		VALUE OF BUDGET TRANSFERS (ONE-SIDED)	
	NUMBER	PERCENT OF TOTAL BTs	TOTAL FOR Q1	AVERAGE VALUE PER TRANSFER
<b>ALL FUNDS</b>				
TOTAL BT'S	159	100.0%	\$2,072,154	\$13,032
ALL BT'S ACROSS CATEGORIES	59	37.1%	1,117,065	18,933
BT's ACROSS CATEGORIES >\$25,000	8	5.0%	887,772	110,972
<b>OPERATING FUND</b>				
TOTAL BT'S	118	100.0%	\$1,403,847	\$11,897
ALL BT'S ACROSS CATEGORIES	43	36.4%	630,110	14,654
BT's ACROSS CATEGORIES >\$25,000	4	3.4%	428,831	107,208
<b>SCHOOL NUTRITION FUND</b>				
TOTAL BT'S	2	100.0%	\$31,680	\$15,840
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	39	100.0%	\$636,626	\$16,324
ALL BT'S ACROSS CATEGORIES	16	41.0%	486,955	30,435
BT's ACROSS CATEGORIES >\$25,000	4	10.3%	458,941	114,735

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

# Alexandria City Public Schools Budget Transfer Report

**First Quarter  
FY 2019**

**Over \$25K Budget Transfers that Cross Function Groups - For Fiscal Year 2019  
and Fiscal Period Between 01 and 03**

JE No	Transfer	Fund	Department Title	Function Group	Program Group	Object Title	Total	Comments
10025	FROM	Title I, Part A FY 2019		Division-Wide	Unassigned Program -	Teacher Specialist/ Coach	(171,524.84)	Entry to adjust Salary & Benefits for two employees from Central Office to School
						FICA	(10,634.54)	
						Medicare	(2,487.11)	
						VRS Retirement	(27,992.85)	
						VRS RHIC	(2,109.76)	
						VRS Group Life Insurance	(445.96)	
						Hospital/Medical Plans	(17,830.74)	
						Dental Insurance	(1,428.48)	
						LT Disability Insurance	(120.07)	
						Short-Term Disability	(183.53)	
	TO	Title I, Part A FY 2019	Jefferson- Houston School	Instruction	Alternative and AT-Promise Education	Teacher Specialist/ Coach	89,779.31	
						FICA	5,566.31	
						Medicare	1,301.80	
						VRS Retirement	14,651.98	
						VRS RHIC	1,104.29	
						VRS Group Life Insurance	233.43	
						Hospital/Medical Plans	13,656.60	
						Dental Insurance	714.24	
						LT Disability Insurance	62.85	
						Short-Term Disability	96.06	
				Improvement of Instruction	Teacher Specialist/ Coach	81,745.53		
					FICA	5,068.22		
					Medicare	1,185.31		
					VRS Retirement	8,840.87		
					VRS RHIC	1,005.47		
					VRS Group Life Insurance	212.54		
					Hospital/Medical Plans	8,674.14		
					Dental Insurance	714.24		
					LT Disability Insurance	57.22		
					Short-Term Disability	87.47		
<b>10025 Total</b>							-	
10028	FROM	Title I, Part A FY 2019		Division-Wide	Unassigned Program -	Teacher Specialist/ Coach	(89,848.08)	Entry to adjust Salary & Benefits for employee from Unassigned Program to correct Program
						FICA	(5,570.58)	
						Medicare	(1,302.80)	
						VRS Benefits Hybrid Plan	(14,663.21)	

# Alexandria City Public Schools Budget Transfer Report

**First Quarter  
FY 2019**

						VRS RHIC	(1,105.13)	
						VRS Group Life Insurance	(233.61)	
						Hospital/Medical Plans	(15,013.61)	
						Dental Insurance	(422.00)	
						LT Disability Insurance	(62.89)	
						Short-Term Disability	(96.14)	
	TO	Title I, Part A FY 2019	Title I Programs	Instruction	Improvement of Instruction	Teacher Specialist/ Coach	89,848.08	
						FICA	5,570.58	
						Medicare	1,302.80	
						VRS Benefits Hybrid Plan	14,663.21	
						VRS RHIC	1,105.13	
						VRS Group Life Insurance	233.61	
						Hospital/Medical Plans	15,013.61	
						Dental Insurance	422.00	
						LT Disability Insurance	62.89	
						Short-Term Disability	96.14	
<b>10028 Total</b>							<b>-</b>	
10307	FROM	Operating Fund		Division-Wide	Unassigned Program -	Other Maintenance Supplies	(130,092.00)	Budget transfer in order to fund monthly cleaning services at Douglas Macarthur ES
	TO	Operating Fund	Educational Facilities	Operations and Maintenance	Operation and Maintenance	Cleaning Services	130,092.00	
<b>10307 Total</b>							<b>-</b>	
10480	FROM	Operating Fund	Communications	Instruction	Media Services	Equipment Maint & Repair Serv	(2,500.00)	Utilized to fund the Website/TV Content Contractor for the Office of Communications. Careful review of previous budget, discovered savings in certain areas to fully fund our current Website/TV Content Contractor throughout FY'19. This funding will assure that the ACPS website and TV Channel are cleaned, simplified and revamped to be able to serve as another strong Communication method for ACPS families, to ensure that every child and family has the information they need to ensure every students success.
				Admin, Attendance, and Health	Information Services	Teacher Intermittent	(2,500.00)	
						Other Technical Intermittent	(16,657.00)	
						FICA	(1,187.73)	
						Medicare	(277.78)	
						Clerical/Technical Temp	(500.00)	
						Other Printing & Binding	(11,447.08)	
						Other Professional Services	(7,000.00)	
						Internal Print Shop	(2,000.00)	
						Postal Services	(2,500.00)	
						Office Supplies	(1,000.00)	
				Technology	Technology Services Management	Other Technology Equip <\$5000	(12,000.00)	
						Cap Repl-Tech Hardware	(5,000.00)	
					Information Services	Other Technology Equip <\$5000	(10,897.45)	
	TO	Operating	Communications	Admin,	Information	FICA	4,346.45	

# Alexandria City Public Schools Budget Transfer Report

**First Quarter  
FY 2019**

		Fund		Attendance, and Health	Services	Medicare	1,016.51		
					Media Services	Other Technical Intermittent	70,104.08		
<b>10480 Total</b>								-	
20713	FROM	Operating Fund	Division-Wide FSD Reserve	Division-Wide	Division-Wide	Enrollment Adjustment Reserve	(39,000.00)	Provide funding to address ACPS commitment to City of Alexandria	
	TO	Operating Fund	Chief Operating Officer	Admin, Attendance, and Health	Executive Administration	Other Miscellaneous Charges	39,000.00	Transportation Demand Management Plan. (TMP)	
<b>20713 Total</b>								-	
20857	FROM	Title I, Part A FY 2019		Division-Wide	Unassigned Program -	Teacher Specialist/ Coach FICA	(40,728.48)	Opted not to hire the 0.6 FTE Intervention Specialist this year and consider a full FTE next year if we continue to receive Title I funds. Therefore, re-purposed funds in areas where we can make a greater impact on the achievement of our targeted population.	
						Medicare	(2,525.17)		
						VRS Retirement	(590.56)		
						VRS RHIC	(6,646.89)		
						VRS Group Life Insurance	(500.96)		
						Hospital/Medical Plans	(105.89)		
						Dental Insurance	(4,725.10)		
						LT Disability Insurance	(422.00)		
						Short-Term Disability	(28.51)		
							(43.58)		
	TO	Title I, Part A FY 2019	James K. Polk ES	Division-Wide	Unassigned Program -	Software/Online Charges	3,300.00		
				Instruction	Instructional Core	Other Professional Services	2,500.00		
						Instructional Supplies	7,517.14		
						Other Technology Equip <\$5000	40,000.00		
				Pupil Transportation	Transportation	Internal Transportation	3,000.00		
<b>20857 Total</b>								-	
30170	FROM	Title I, Part A FY 2019		Division-Wide	Unassigned Program -	Refreshments	(20,000.00)	Entry is to load set aside funding for FY 19 Title 1 funds	
						Instructional Supplies	(19,547.84)		
	TO	Title I, Part A FY 2019		Division-Wide	Unassigned Program -	Refreshments	3,116.00		
			Title I Programs	Instruction	Family and Community	Refreshments	36,431.84		
<b>30170 Total</b>								-	
30479	FROM	Operating Fund		Division-Wide	Unassigned Program -	Other Maintenance Supplies	(184,272.34)	Budget transfer being requested for the Monthly Cleaning at Ferdinand T Day. The funds are coming from an account in which was created for maintenance at Ferdinand T Day, and the funding provided for cleaning was included in this line item.	
	TO	Operating Fund	Educational Facilities	Operations and Maintenance	Operation and Maintenance	Cleaning Services	184,272.34		
<b>30479 Total</b>								-	
<b>Grand Total</b>								-	