



NORTH SLOPE BOROUGH SCHOOL DISTRICT

MEMORANDUM

TO: Robyn Burke, President
Members of the Board

THROUGH: David Vadiveloo, Chief School Administrator/Superintendent 

FROM: Tammy Stromberg, Finance Director 

DATE: May 3, 2023

SUBJECT: Budget Line Item Transfer Over \$75K

Memo No. SB23-185
(Action Item)

NSBSD Policy Manual:

Board Policy 3110 Transfer of Funds: In keeping with the need for periodic reconciliation of the district's budgets the Board will authorize the Director of Financial services to approve budget adjustment request to transfer funds from one line item to another up to a maximum of \$50,000 and the Superintendent to approve budget adjustment requests to transfer funds from one line items to another up to a maximum of \$75,000. All budget line item adjustments will be presented to the board for review. All budget adjustments in excess of the Superintendent's authority must be approved by the Board in advance of the expenditure of the funds being transferred.

Board Policy 3300 Expenditures/Expending Authority: The Superintendent or designee may purchase supplies materials and equipment in accordance with law. The Superintendent or designee shall not authorize any proposed expenditure that exceeds the major budget classification allowance against which the expenditure is the proper charge unless an amount sufficient to cover the purchase is available in the budget for transfer.

Issue Summary:

Unexpended funds exist within the general fund budget. However, as the District approaches the end of the school year, various budgetary functions are approaching or are over their budget while other functions are under expended. A transfer between major budget categories is needed to operation within the budget authority of each major budget classification as required under BP3300.

Major expenditure categories included in the adjust include:

- Maintenance & Operations must order supplies for summer work now to be received for barge shipment to clear a maintenance backlog;
- School administration; and,
- Other purchased service and professional services in District Administrative Support & Student Support Services for software upgrades/subscriptions, review of the payroll/HR system setup and audit preparation services.

The adjustment is being made to the Districtwide location to ensure maximum flexibility under the final budget revision for FY23 is brought before the Board at the June meeting.

Budget Adjustment Entry:

Function	Location Districtwide			
	Account code		Debit	Credit
Regular Instruction	100.200.100.000.310	Salaries		\$ 247,000.00
	100.200.120.000.441	Other Purchased Service	2,000.00	
	100.200.160.000.310	Salaries		275,000.00
	100.200.160.000.360	Employee Benefits		80,000.00
	100.200.200.000.310	Salaries		100,000.00
	100.200.200.000.360	Employee Benefits		45,000.00
Student Support Services	100.200.350.000.410	Professional & Technica	16,000.00	
	100.200.355.000.410	Professional & Technica	10,000.00	
	100.200.355.000.433	Communications	4,000.00	
	100.200.355.000.450	Supplies, Mat'ls & Medi.	80,000.00	
	100.200.355.000.458	Supplies, Mat'ls & Medi.	5,000.00	
School Administration	100.200.400.000.310	Salaries	300,000.00	
	100.200.400.000.360	Employee Benefits	100,000.00	
	100.200.400.000.390	Transportation Allowanc	40,000.00	
	100.200.400.000.440	Other Purchased Service	27,000.00	
	100.200.400.000.450	Supplies, Mat'ls & Media	6,000.00	
	100.200.400.000.490	Other Expenses	1,000.00	
District Administration	100.200.510.000.441	Other Purchased Service	8,000.00	
	100.200.510.000.450	Supplies, Mat'ls & Medi.	7,000.00	
	100.200.510.000.458	Supplies, Mat'ls & Medi.	9,000.00	
Board of Education	100.200.511.000.410	Professional & Technica	70,000.00	
	100.200.511.000.441	Other Purchased Service	2,500.00	
	100.200.511.000.490	Other Expenses	20,000.00	
District Administrative Supp	100.200.550.000.410	Professional & Technica	40,000.00	
	100.200.550.000.412	Professional & Technica	100,000.00	
	100.200.550.000.433	Communications	7,000.00	
	100.200.550.000.441	Other Purchased Service	15,000.00	
	100.200.551.000.410	Professional & Technical		6,500.00
Maintenace & Operations	100.200.600.000.440	Other Purchased Service	100,000.00	
	100.200.600.000.445	Other Purchased Service	170,000.00	
	100.200.600.000.450	Supplies, Mat'ls & Medi.	120,000.00	
	100.200.600.000.452	Supplies, Mat'ls & Medi.	7,000.00	
	100.200.600.000.458	Supplies, Mat'ls & Medi.	40,000.00	
Student Activities	100.200.700.000.425	Student Travel		560,000.00
	100.200.700.000.440	Other Purchased Service	7,000.00	
			\$ 1,313,500.00	\$ 1,313,500.00

Proposed Motion:

“I move that the NSBSD Board of Education approve the budget line item transfers as described in this memo SB23-185.”

Moved by _____ Seconded by _____

Advisory Vote _____ Vote: _____

Signature: David Vadiveloo
David Vadiveloo (May 4, 2023 18:29 AKDT)

Email: david.vadiveloo@nsbsd.org

Signature: Tammy Stromberg
Tammy Stromberg (May 4, 2023 18:35 AKDT)

Email: tammy.stromberg@nsbsd.org