

DeForest Area School District
Administrative Regulation

TITLE: BUDGET TRANSFERS	NUMBER: AR 8.9(1)
<i>Executive Limitation: EL 8, Budgeting (8.9 – Notification of Deviation in Budget Allocation)</i>	
Recorded as Administrative Regulation: <i>Established: 3/8/04 Revisions:</i>	
Origin as Board Of Education Policy: Fiscal Management 623 <i>Established: 1986 Revisions: 1993, 11/18/96, 11/25/96</i>	

Budget Center budget transfer guidelines are as follows:

- 1) All aspects of budget preparation, passage, and control will be accomplished within lawful guidelines.
- 2) The District recognizes that as the fiscal year progresses, there may arise a need to change the appropriation or purpose of budgetary items. Changes to the budget may be made provided that:
 - a) The transfers are lawful.
 - b) There is a demonstrated need for the transfer.
 - c) Any transfer involving a change in the first digit of a function code (which is a change in purpose) will require the publication of a class one notice and two-third vote of the entire membership of the Board of Education.

Example: 100000 – Direct Instruction to 200000 – Support of Instruction

- d) Any transfer involving subordinate line items shall be approved in the following manner.
 - i) Budget Centers administrators may authorize budget transfers within individual functions.

Example: 411.124000 – Math Supplies to 551.124000 – Math Added Eq.

- ii) Budget Center budget transfer requests between functions require Director approval.

Example: 124000 – Math to 126000 – Science

- iii) Transfers between Budget Centers require the District Administrator’s approval.

References:

Section 65.90 Wisconsin Statutes

Board Policy Category: EXECUTIVE LIMITATIONS