

DeForest Area School District
Administrative Regulation

<p>TITLE: BUDGET TRANSFERS - RULE</p>	<p>NUMBER: AR 8.9(1) RULE</p>
<p><i>Executive Limitation: EL 8, Budgeting (8.9 – Notification of Deviation in Budget Allocation)</i></p>	
<p>Recorded as Administrative Regulation: Established: 3/8/04 Revisions: 9/14/04</p>	
<p>Origin as Board Of Education Policy: Established: n/a Revisions:</p>	

Guidelines for Electronic Budget Transfers

1. The building is to start the budget transfer process by completing the “Electronic Budget Transfer Form” (EBTF).
2. The completed EBTF is to be attached to an e-mail to the principal as a request to transfer.
3. The principal is to review the e-mail, including the EBTF, to determine if the request should be approved.
4. The principal, if he/she approves the request, forwards the e-mail with the EBTF to the district office as follows:
 - a. Budget Transfer **within** a specific function is emailed to the Accounting Supervisor.
 - b. Budget Transfer **between** functions is e-mailed to the Director of Administrative Services.
 - c. Budget Transfer **between major** functions is e-mailed to the Superintendent or designee.
 - d. Budget Transfer **between budget centers** is e-mailed to the Superintendent.
5. The Director of Administrative Services is to review the e-mail received (approved) from the principal, including the EBTF, and if he/she approves the Budget Transfer then forwards the e-mail to the Accounting Supervisor.
6. The Superintendent will review the e-mail from the principal, including the EBTF, for proper accounting and process as follows:
 - a. The Superintendent or designee will compile all budget transfers received from the principals.
 - b. The Superintendent or designee will present quarterly to the Board for approval the net transfer amounts for the quarter.

- c. The Superintendent or designee will forward the e-mail to the Accounting Supervisor to log and complete the transfer.
7. The Superintendent will review the e-mail from the principal, including the EBTF, and if approves the budget transfer will forward the e-mail to the Accounting Supervisor.
8. The Accounting Supervisor after entering budget transfer requests into the accounting system will forward the e-mail indicating the transfer is complete.