

## **New Braunfels Independent School District Request for Budget Transfer**

**Purpose of Form:** This form should be used to request changes to the adopted budget. The adopted budget includes all funds included in the District's *Official Budget* defined as the General Fund, Food Service Fund, and the Debt Service Fund. The adopted budget also includes other *Project Basis Funds* including but not limited to the ESEA Title 1 Funds, IDEA Special Education Funds, Carl Perkins Career Technology Funds, and the Capital Projects Fund.

**Nature of Transfer Requests:** Requests for budget transfers can be classified into the following categories:

- **Transfers between accounts:** These requests are for the purpose of transferring existing funds between budget accounts. They can be made within the same fund and function accounts with administrative approval for funds included in the *Official Budget*. The Board of Trustees must approve transfer requests between function codes. Transfers between accounts in the *Project Basis Funds* require administrative approval only. Depending on the restrictions on the accounts requested for transfer, multi-level administrative approvals might be required.
- **Increases in Expenditures and Revenues:** The Board of Trustees must approve these requests. Increases in revenues should be shown on the request form in the "transfer from" section. The corresponding increase in expenditures should be included in the "transfer to" section of the request form. (**CAUTION: Any projects initiated after the budget has been adopted and are not included in the budget, require budget approval by the Board of Trustees before any expenditures or commitments are made by the District.**) Changes to grant entitlements would be classified under this description.
- **Appropriations from Fund Balance:** These requests are usually initiated through the central administration. They result from the use of dedicated reserves and other approved items by the Board of Trustees. These transfers require Board of Trustee approval prior to any expenditure or commitment by the District. The amounts used from Fund Balance should be shown in the "transfer from" section of the request form.

### **Form Completion Instructions:**

- **TRANSFER FROM:** Depending on the nature of the request as listed above, this section should be completed for each account by listing the complete account title, account number and the amount of the transfer in whole dollar amounts. The total of this section should equal the total of the "transfer to" section.
- **TRANSFER TO:** Depending on the nature of the request as listed above, this section should be completed for each account by listing the complete account title, account number and the amount of the transfer in whole dollar amounts. New accounts should be confirmed through the business office before submission. The total of this section should equal the total of the "transfer from" section.

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- **PURPOSE OF TRANSFER:** This section should include a brief but comprehensive description of the reason for the transfer request. Please consider the reader. In some cases the request may be included in the District's Board agenda as supporting documentation.
- **REQUESTOR:** In all cases each request should be signed and dated by the preparer and the "first level" administrator authorized to approve budget transfers. Depending on the nature of the request, second level and third level approvals may be required. The routing of the transfer request should follow the approval order. Second and third level approvals are required for items such as: federal grant entitlements, technology accounts, utilities accounts, payroll accounts, and other restricted use accounts.
- **BUSINESS OFFICE:** This section will be completed in the business office. The journal entry number assigned will be reflected in the District's accounting records. The request will serve as the source document for the entry. The Business Manager or his designee will approve all transfer requests. The Board approval date will be listed for the transfer requests requiring Board of Trustee approval.

### **Dos and Don'ts and Other Suggestions:**

- Consider the reader when writing the "purpose of transfer", especially in light that these requests may be part of the District's Board of Trustees Minutes.
- Make sure the request is clean. Type it or use a computer form template where you can. The request may have to be reproduced for Board agendas.
- Make sure the request is accurate. Check the account numbers. Incorrect accounts can cause a delay in the processing of the request. Check the math and make sure the "transfer from" and "transfer to" sections balance. A good practice is to add twice.
- Use whole dollars. It is not necessary to transfer cents. The business office will enter whole dollars only.
- **Remember the calendar. The Board of Trustees has to approve certain transfers. Expenditures and other commitments are not allowed for items prior to Board approval. Simply put, it is against the law !! Transfer requests requiring Board approval should be received by the Business Office by the first Tuesday of the month in order to be included on the consent agenda for that month. Plan ! Plan ! Plan! Most of these requests are not surprises.**

**Substitute Forms and Attachments:** The form is designed to handle most requests. From time to time it may be necessary to have an attachment for additional accounts. In this case, note on the transfer form "AS PER ATTACHED" in the account title column and show the total in the

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amount column. The attachment should be in the same format as the transfer form. Substitute forms on computer templates or other forms, should be approved by the Business Manager prior to their use.

**For Assistance:** If you have questions and need assistance call the following:

- How to complete the form: Call Kam or Rosanne in the Business Office. (620-6200 ext 5542 or 5541)
- Account balance questions: Call Kam or Rosanne in the Business Office. (620-6200 ext 5542 or 5541)
- Status of a transfer request: Call Kam in the Business Office. (620-6200 ext 5542)
- Next Board meeting with consent agenda: Call Susan in the Superintendent's Office. (620-6200 ext 5705)
- Other Questions: Call Rosanne in the Business Office. (620-6200 ext 5541)