

**SUBJECT: BUDGET TRANSFERS**

The transfer of budgeted appropriations from one budget code to another will be allowed only by written request to the business office and only after approval as follows: for all transfers for purposes of providing special education services, by the Superintendent, for all other transfers up to and including \$10,000.00, by the Superintendent; for all other transfers, by the Board of Education. Transfers from the contingency fund shall be made only by resolution of the Board of Education. Transfers to and from the facilities reserve fund shall be made only after voter approval. No transfers may be made in or out of the debt section of the budget without approval of the Board of Education.

The Superintendent will provide on a monthly basis to the Audit Committee and the Board of Education reports delineating all budget transfers.

Adopted 1/12/99  
Revised: 6/17/09