

**SERIES 600  
FISCAL MANAGEMENT**

623.1

**LINE ITEM TRANSFER AUTHORITY**

The District Administrator or his/her designee is granted authority by the Board to make transfers within major budget classifications (functions) of the budget. Budget transfers between budget classifications (functions) may be made only with approval of the authorized budget managers. Requests for transfer of funds shall be made through the District's Business Manager using the District's budget transfer request form.

Significant differences between budgeted and actual expenditures shall be addressed throughout the budget cycle. To help finalize the budget process in a timely fashion, purchase order processing in instructional areas will be discontinued not later than March 1 of each year.

Whenever a function exceeds the budgeted amount, the unit budget manager may request a transfer from a function showing a surplus. Budget managers will not exceed their function codes without completing a budget transfer request.

Budget categories will be examined periodically by the administration and/or District Business Manager and required modifications to the budget will be brought to the Board of Education for review. Changes to budget appropriations made at the level of detail at which the budget was adopted require a two-thirds majority vote of the entire membership of the Board of Education as required by law. Notice of such transfers will be published, as required by law.

Cross Reference:      620 Annual Operating Budget

Date of Adoption:      January 25, 2012