



Code: **DBK**  
Adopted: 3/13/91  
Revised/Readopted: 10/13/99; 10/26/11; 10/23/13  
Orig. Code(s): DBK

## **Budget Transfer Authority**

The adopted budget is a financial plan, which may be subject to change as a result of circumstances or events occurring during the fiscal year. All appropriation transfers shall be authorized when completed by official resolution of the Board. The authorizing resolution must state the need for the transfer, its purpose and the amount of the transfer.

The superintendent has the authority to approve transfers between programs within the same appropriations.

END OF POLICY

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### **Legal Reference(s):**

[ORS 294.463](#)