

# Coos Bay School District 9

Code: **DBK**  
Adopted: 6/26/02  
Readopted: 3/02/10  
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 ensuing budget period. All appropriation transfers shall be made as follows:

### Intrafund Transfers

Transfers between the levels of appropriation (i.e., functions 1000 - instruction, 2000 - support services, 3000 - community services, etc.) must be made by official resolution of the Board stating the need for the transfer, the purpose and the amount. Transfers of general operating contingency appropriations which in aggregate during a fiscal year or budget period exceed 15 percent of the total appropriations of the fund may be made only after the adoption of a supplemental budget prepared for that purpose.

The superintendent has the authority to approve transfers between programs (i.e. elementary, middle school, high school) and/or object codes (i.e. 100 - salaries, 200 - benefits, 300 - purchase services, 400 - supplies, etc.) within the same level of appropriation.

### Interfund Transfers

Nonbudget transfers from the general fund to any other fund are authorized when completed by official resolution of the Board stating the need, the purpose and the amount.

Appropriations transfers from any special revenue fund to the general fund or any other special revenue fund are prohibited.

END OF POLICY

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### Legal Reference(s):

[ORS 294.450](#)