

Grants Pass School District 7

Code: **DBK**
Adopted: 8/13/02
Readopted: 2/24/04
Orig. Code(s): DBK

Appropriation and Budget Line Item Transfer Authority

The district's adopted budget makes appropriations at the following levels¹ (hereafter "appropriation levels"):

- Instruction (Level I Function 1000);
- Supporting Services (Level I Function 2000);
- Enterprise and Community (Level I Function 3000);
- Facilities Acquisition and Construction (Level I Function 4000);
- Debt Service (Level II Function 5100);
- Transfers (Level II Function 5200); and
- Contingency (Level I Function 6000).

Although appropriations are made at the above described appropriation levels, budgetary spending is controlled through detailed line item allocations (hereinafter "budget line items") made at Function Level III (e.g., Staff Development - Level III Function 2240) and Function Level IV (e.g., High School Cocurricular Programs - Level IV Function 1131) with associated expenditure object codes and area of responsibility codes.

The Board recognizes that the adopted budget is a financial plan that must be subject to change as a result of circumstances or events during the ensuing budget period.

Appropriation Level Transfers

Intrafund Transfers

Transfers between appropriation levels must be made by official resolution of the Board stating the need for the transfer, the purpose and the amount.

¹The expenditure function levels, object categories and areas of responsibility referred to in this policy are based on those described in the Oregon Department of Education *Program Budgeting and Accounting Manual*.

Interfund Transfers

Transfers from the general fund to any other fund are only authorized when completed by official resolution of the Board stating the need, the purpose and the amount. Appropriation transfers from any special revenue fund to the general fund or any other special revenue fund are prohibited.

Appropriation level transfers will be reflected in the appropriation balances as shown in the district's accounts and will be the adjusted spending limits for the accounts impacted.

Budget Line Item Transfers

In order to allow limited spending flexibility while retaining budgetary control, the superintendent (or the superintendent's designee) may, under guidelines established through administrative regulations, approve budget line item transfers within or between the Function Level III and Function Level IV expenditure categories, as well as between expenditure object codes and area of responsibility codes within these function levels.

END OF POLICY

Legal Reference(s):

ORS 294.450