

**InterMountain  
Education Service District**

Code: **DBK**  
Adopted: 1/19/11

**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 authorized when completed by official resolution of the Board. The authorization resolution must state the need for the transfer, its purpose and the amount of the transfer.

END OF POLICY

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**Legal Reference(s):**

[ORS 294.450](#)