

Budget Transfer Authority

1. The “Budget Journal Entry Request” form will consist of two part sensitized paper. The original will be filed in the business office with the second copy being forwarded to the originating department after final approval.
2. All “Budget Journal Entry Request” forms, when completed and approved by building administrators and/or department directors, will be forwarded to the business manager for review. A determination will be made if funds are available for transfer (i.e., outstanding encumbrances or low fund balance).
3. Requests will be forwarded to the superintendent for approval. If the request involves a transfer between levels of appropriation, a resolution will be prepared for Board consideration.
4. The “Budget Journal Entry Request” form will accompany the resolution and upon affirmative action by the Board, be signed by the superintendent.
5. The approved request will then be acted upon by the business manager who will make the transfer.

