

**Jefferson County  
School District 509J**

Code: **DBK**  
Adopted: 6/12/06  
Readopted: 7/23/18  
Orig. Code(s): DBK

**Budget Transfer Authority**

The adopted district 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 the official resolution of the Board. The authorizing resolution must state the need for the transfer, its purpose and the amount of the transfer.

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 budget committee recommendations and Board adoption of a supplemental budget prepared for that purpose.

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.

The superintendent or designee 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.

END OF POLICY

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**Legal Reference(s):**

[ORS 294.463](#)