

Willamina School District 30J

Code: **DBK**
Adopted: 6/05/91
Readopted: 1/10/95; 1/08/18
Orig. Code(s): 6201.6

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 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 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.

END OF POLICY

Legal Reference(s):

[ORS 294.463](#)