

**LINE ITEM TRANSFER AUTHORITY
(Expenditure Plan)**

After the budget (expenditure plan) is finalized following the enrollment certification, the authority to transfer line item appropriations or to increase program appropriations shall be as follows:

- A. Line item transfer -- The Superintendent may authorize transfers of line item appropriations within a program in response to requests from the appropriate administrator if in the opinion of the Superintendent the rationale for the request is consistent with the program needs or goals.
- B. Increasing Program Budgets -- The Board of Directors must authorize transfer of funds between programs or the increasing of a program appropriation.

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Revised: 8/15/94
Reviewed: 11/16/98
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