

Administrative Regulations

Business

BUDGET REVISIONS AND TRANSFERS

The following revisions to the budgets adopted by the County Board of Education will require board approval prior to the expenditure of any funds:

1. Addition or deletion of any programs not included in the final adopted budget.
2. Substantial increases to any categorical funded project requiring budget revisions to the funding agency.
3. Any use of unrestricted funds designated for economic uncertainties and/or general reserves.
4. Increases to any capital outlay account.

The following transfers and/or revisions will not require board approval:

1. Transfers between categories of the same program, excluding capital outlay.
2. Inter-program transfers which do not increase total budgeted expenditures of the affected fund budget.

ADMINISTRATIVE REGULATION:

Approved	<u>10-20-87</u>
Amended:	
First Reading	<u>1-18-94</u>
Adopted	<u>2-15-94</u>