

## LINE-ITEM TRANSFER AUTHORITY

After the district's budget has been approved, periodic administrative review may identify needs to transfer funds in order to maintain quality education. The Board authorizes the Superintendent to make budget transfers within major function classifications within any fund that he/she feels are necessary to continue to meet the needs of the district.

The Board, as it sees fit, may authorize transfers between or within funds and major function classifications as recommended by the Superintendent. The purposes of appropriations stated in the budget may not be changed unless authorized by a two-thirds vote of the entire Board.

ADOPTED: November 24, 1980

REVISED: August 23, 1982  
April 24, 2000

LEGAL REF.: Wisconsin Statutes: 65.90

CROSS REF.: DI-E, Fund Accounts

REVIEW DATE: February 29, 2012