

Policies of the Board of Education

Series 600: Fiscal Management

**LINE ITEM TRANSFER AUTHORITY**

622.1

In keeping with the need for periodic reconciliation of the District's budget, the Board of Education will authorize as it sees fit the transfer of budget line items upon the request of the business manager and recommendation of the Board Budget Committee.

At the end of the fiscal year, budget categories shall be examined and the year-end status of each shall be determined. The Board shall appropriate amounts to be transferred from the categories in which a surplus exists to those in which there is a deficit. Such budget transfers shall be made consistent with legal requirements.

Legal Ref.: Section 65.90 Wisconsin Statutes

Cross Ref.: 621, Budget Development  
661.3, General Fund Balance

Adopted: 10/11/82

Revised: March 1994  
April 2002  
November 2005

Waunakee Community School District