

## DBJ BUDGET TRANSFER AUTHORITY

### A. Overview

M.G.L. Chapter 71, Section 37, gives school committees the power and duty to “...review and approve budgets for public education in the district...” Chapter 71, Section 34 gives the school committee authority to determine expenditures within the total appropriation and the exclusive power to transfer amounts between line items that are defined as DESE state function codes in the school operating budget.

### B. Budget Adoption

The School Committee shall approve a budget based on the Superintendent’s proposed expenditures that is presented utilizing the state function code level format of the Department of Elementary and Secondary Education.

### C. Transfer Authority

The School Committee shall be responsible for making transfers between the Department of Elementary and Secondary Education state function codes as recommended by the Superintendent.

Transfers within state function codes are the responsibility of the Superintendent, subject to a vote of the School Committee for transfers that are greater than \$10,000. Transfers less than \$10,000 are the responsibility of the Superintendent, and will be reported to the Finance Subcommittee on a quarterly basis.

**LEGAL REFS:** M.G.L. Chapter 71, Sections 34, 37

**ORIGINAL ADOPTION:**

**REVISION:**

**FIRST READING:** 7/21/09; 2/24/15

**SECOND READING:** 9/22/09; 4/14/15

**ADOPTION:** 9/22/09; 4/14/15

**REVIEW:** REVIEWED BY FINANCE SUBCOMMITTEE 6/24/14, AUDITORS 2/9/15, POLICY TASK FORCE AND FINANCE SUBCOMMITTEE 2/10/15

**MINUTEMAN REGIONAL VOCATIONAL TECHNICAL SCHOOL DISTRICT**