

*Category: Optional*

## **TRANSFER OF APPROPRIATIONS**

In the event it becomes necessary to expend an amount greater than what was appropriated for a specific purpose, the Board is authorized to transfer funds from an unexpended balance of one appropriation to a different appropriation that is in deficit. All transfers of appropriations will be made consistent with the provisions of RSA 32:10.

The Board authorizes the Superintendent to transfer funds between line items.

In no circumstance shall the total amount spent exceed the total amount appropriated at the school district annual meeting.

The Superintendent is authorized to develop administrative rules or regulations to accompany this Policy.

### **Legal References:**

*RSA 32:10, Transfer of Appropriations*

*RSA 282-A:71, III, Unemployment Compensation*

*Minutes Reference: SAU Board Meeting, December 18, 2012*

First Reading: ***September 15, 2014***

Second Reading and Adoption: ***October 20, 2014***

Review and Adoption: ***November 21, 2016***