

Lakeland Board of Education

Monitoring: Review: Annually, in September	Descriptor Term: Line Item Transfer Authority	Descriptor Code: 2.201	Issued Date: 07/13/15
		Rescinds: 2.201	Issued: 04/14/14

1 *Central Office*

2 After a school budget has been officially adopted, line-item transfers within major categories shall be
3 made upon the recommendation of the superintendent.

4 Transfer between major budget categories shall be made with the approval of the Board and Lakeland
5 Board of Commission.¹ Transfers between major budget categories can be made within state-
6 supervised grant and program budgets provided the state supervising authority over grant management
7 has approved the transfers. The superintendent shall notify the Board at the next business meeting of
8 any state approved transfers between major budget categories within grant budgets.

9
10

Legal References

1. OP Tenn. Atty. Gen. 83-464 (Oct 26, 1983)