

DBJ**Budget Transfers**

Unencumbered moneys shall not be transferred from one fund to another unless authorized in advance by the Board. When a contingency occurs, the Board of Education by resolution may transfer any unencumbered moneys from the contingency reserve account, which is within the general fund, to any other fund or function.

The Board shall not transfer moneys from the bond redemption fund, the special building fund, or the transportation fund.

LEGAL REFS: C.R.S. [22-32-107](#) (duties of treasurer)
 C.R.S. [22-44-102](#) (3) (definition of contingency)
 C.R.S. [22-44-112](#) (transfer of moneys)
 C.R.S. [22-44-113](#) (borrowing from funds)
 C.R.S. [22-45-103](#) (1)(a)(II) (general fund)
 C.R.S. [24-10-115](#) (authority for public entities to obtain insurance)

ADOPTED: September 8, 1993
REVISED: May 19, 2008
REVISED: June 9, 2011