

**Authorization for County Offices to Make Budget Transfers
from Districts' Unappropriated Fund Balances**

Below is a sample resolution that districts may use for the purpose of authorizing the Superintendent of Schools to make budget transfers out of the unappropriated fund balance so that obligations of the district can be paid in the appropriate year.

Once board approval has been obtained, a signed copy of the resolution should be forwarded to this office. If you have any questions, please do not hesitate to contact Business Advisory Services.

RESOLUTION OF THE GOVERNING BOARD OF

_____ **SCHOOL DISTRICT**

RESOLUTION NUMBER _____

WHEREAS, at the close of any school year the County Superintendent of Schools may, with the consent of the Governing Board of a school district previously given, make such transfers between the undistributed reserve and any expenditures classification or classifications or balance any expenditure classifications of the budget of the district for such school year as are necessary to permit the payment of obligations of the district incurred during such school year; and,

WHEREAS, the total amount budgeted as the proposed expenditure of the school district for each major classification of school district expenditures listed in the school district budget forms prescribed by the Superintendent of Public Instruction shall be the maximum amount which may be expended for that classification of expenditures for the school year; and,

WHEREAS, the district wishes to ensure that all expenditures of the school district during the fiscal year have been appropriately budgeted for.

THEREFORE, BE IT RESOLVED that, at the close of the 20XX fiscal year the County Superintendent of Schools be authorized in accordance with Education Code Section 42601 to make such transfers between the unappropriated fund balance and/or any expenditures classifications of the budget as are necessary to permit the payment of obligations of the school district incurred during the fiscal year.

THE FOREGOING RESOLUTION WAS ADOPTED upon the motion of _____ seconded by _____, at a regular meeting of the Governing Board on the day of _____, 20XX by the following vote:

Ayes: _____

Noes: _____

Absent: _____

Abstain: _____

Date _____

By _____