



NON-INSTRUCTIONAL SERVICES: Non-Instructional Services

Transfers and Supplements

I. Policy Statement

The Superintendent is responsible for the management of the operating and capital budgets in accordance with the limits adopted by the Board of Education of Baltimore County (Board) through the budgeting process.

II. Standards

- A. Budget transfers and requests for supplemental funds shall be made in accordance with State law and the Baltimore County Code.
- B. The following types of budget transfers require Board approval prior to submission to the county executive for approval by the Baltimore County Council:
 - 1. Transfer of funds between major categories in the operating budget; and
 - 2. Transfer of funds between major categories in the capital budget or unexpended project balances.
- C. Requests for supplemental funds for the operating or capital budget require Board approval prior to submission to the county executive for approval by the Baltimore County Council.

II. Implementation

The Board directs the Superintendent to implement this policy.

Legal References: *Annotated Code of Maryland*, Education Article §5-101, *Annual Budget*
Annotated Code of Maryland, Education Article §5-105, *Revenues Spent in Accordance with Major Categories of Budget*
Annotated Code of Maryland, Education Article §5-305, *Separate and Independent Accounting for Public School Construction Money*
Baltimore County Code, Charter of Baltimore County, Maryland, Article VII, §711, *Transfer of Appropriations*

POLICY 3113

Baltimore County Code, *Charter of Baltimore County, Maryland,*
Article VII, §712, *Supplementary and Emergency Appropriations*

Related Policies: Board of Education Policy 3111, *Budget Planning and Preparation*
Board of Education Policy 3121, *Funds Management and*
Classification of Expenditures

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