

# Dyer County Board of Education

Descriptor Term:

**Fiscal Year Expenditures**

Descriptor Code:

**DCI**

Board Approved:

**10/10/17**

Rescinds:

**DCI**

Board Approved:

**8/3/99**

1 The Board recognizes that the approved budget is not an absolute, fixed document. It is a guide  
2 representing the best estimates of the director of schools as to the estimated revenues and expenditures  
3 anticipated for the next fiscal year.

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5 The director of schools is authorized to transfer funds within a major category as changing needs  
6 warrant.

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8 Transfers between major categories require acknowledgment of the Board and Legislative Body.

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10 The Director bears primary responsibility for the expenditure of budgeted funds.

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