



**DBJ**  
**CROYDON SCHOOL DISTRICT**  
**TRANSFER OF APPROPRIATION**

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**PURPOSE:** The purpose of this policy is **to ensure that the funds budgeted and appropriated for the School Department are used to maximum advantage to achieve the goals of the School District.** The Superintendent has administrative responsibility to ensure that all funds are put to the best use for the School Department, and the School Committee has responsibility for oversight of the budget.

**REFERENCED POLICIES:**

**REFERENCED LEGISLATION:** RSA 32:10, RSA 282-A:71,III

**CONSULTATION WITH BA:**

*It is the intent of the School Board to limit its spending to the amount specified for each line item. However, transfer of funds between line items will be permitted if deemed necessary. All such transfers will be in accordance with the requirements of RSA 32:10.*

*NHSBA offers this alternative language in response to member inquiries. Either option will satisfy the provisions of REA 32:10.*

In the event it becomes necessary to expend an amount greater than what was appropriated for a specific purpose, the Board is authorized to transfer funds from an unexpended balance of one appropriation to a different appropriation that is in deficit. All transfers of appropriations will be made consistent with the provisions of RSA 32:10.

The Board authorizes the Senior Education Officer to transfer funds between line items up to \$5,000. Any transfer of funds in excess of \$5,000 shall first require Board approval and authorization. Any transfer of funds between line items by the Senior Education Officer shall be done so only to achieve purposes set forth in the goals or aims to be accomplished through the expenditure of public funds.

In no circumstance shall the total amount spent exceed the total amount appropriated at the school district annual meeting.

**Change History**

<b>Revision</b>	<b>Description</b>	<b>Author</b>	<b>Date</b>
1	Initial release.	Susan Blair	10/2/2025

**SAU 99**

First Read: 7/12/25

Second Read: 10/2/2025

Adoption: 10/2/2025