## **Business Operations**

## Transfer of Funds Between Categories

All transfers of funds between the major classifications of the budget shall be according to law and upon approval of the board. The board may make transfers of monies between the various items within the General Fund without a rehearing on the budget. Monies may be borrowed from one fund into another as allowed by law as long as such funds are replaced as soon as revenues are available.

Legal Reference:

Neb. Rev. Stat. §§ 13-501 to 13-513

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