

Geauga County Public Library  
Operating Policy Manual

SECTION: Budgetary Level of Control  
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Upon adoption of a Permanent Budget, the Board of Trustees sets the budgetary level of control of the appropriations for the 101 General Fund, 301 Debt Service Fund and 401 Building and Improvements Fund at the object level. At the object level, the Fiscal Officer may transfer monies between appropriation accounts within the Salaries object level, within the Library Materials object level, etc. but not across object levels (from Salaries to Library Materials, for example) without Board authorization. The Board of Trustees sets the budgetary level of control of the appropriations for the 201 Restricted Federal Grants Fund, the 202 Federal CARES Act Grant Fund and the 450 Capital Improvement (Bonds) Fund at the fund level. At the fund level, the Fiscal Officer may transfer monies across all object levels but not across funds, without Board authorization.

If the Board of Trustees chooses to adopt a Temporary Budget for the period January through March of any year, the budgetary level of control of the appropriations is at the Fund level, which authorizes the Fiscal Officer to transfer monies across all appropriation accounts as needed within the total Temporary Budget of each Fund.

Board authorization is required for the Fiscal Officer to transfer monies across Funds (from the General Fund to a Capital Fund, for example).

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