

**Douglas Education  
Service District**

Code: **DBK**  
Adopted: 2/17/11  
Readopted: 10/16/14  
Orig. Code(s): 10200

**Budget Transfer Authority**

The adopted budget is a financial plan which may be subject to change as a result of circumstances or events occurring during the fiscal year. Such changes shall be made as provided by law and documented in accordance with administrative regulations.

All transfers between funds shall be handled through the budget adoption process or by official resolution of the Board stating the need for the purpose of and the amount to be transferred.

Transfers of general operating contingency appropriations which in aggregate during a fiscal year or budget period exceed 15 percent of the total appropriations of the fund may be made only after the adoption of a supplemental budget prepared for that purpose.

END OF POLICY

---

**Legal Reference(s):**

[ORS 294.463](#)