

Estacada School District 108

Code: **DBK-AR**

Revised/Reviewed: 8/13/08; 2/10/16

Orig. Code(s): DA-AR

Budget Transfer Authority

The Board recognizes, the district operates programs that are not mandated. In such programs, the fee structure should be designed with the intent of having a minimal cost to the district's general fund. It is recognized that this may not be consistently feasible.

It is not in the district's best interest to allow programs to run in a deficit position from year to year; therefore, all programs designed to operate on a fee basis will include, as needed, a transfer from the general fund such that the program will have a zero fund balance at the end of each fiscal year or a transfer budgeted in the subsequent year to mitigate any remaining deficit.