



Overview: Since the adoption of the budget is the best estimate at the time it is prepared, and during the year the District may find that appropriations are necessary in other categories, ORS 294.463 allows for transfers of appropriations within a fund when authorized by board resolution. The resolution must state the need for the transfer, the purpose for the authorized expenditure and the amount transferred.

Recommendation: The Board of Directors adopt the attached Resolution to transfer appropriations in FY 2024-2025 from Fund 100 - Function 2000 (Support Services) to Fund 100 - Function 1000 (Instruction) & Function 5200 (Interfund Transfers).

Estacada School District #108

Resolution #2425-3 - Appropriation Transfer for Fund 100

Whereas: ORS 294.463 allows for transfer of appropriations within a fund when authorized by board resolution, and;

Whereas: Estacada School District has appropriated funds in Fund 100 - Function 2000 (Support Services) and in following the Department of Education Program Budgeting and Accounting Manual (PBAM), has expended funds in Fund 100 - Function 1000 (Instruction) & Function 5200 (Interfund Transfers) due to payments to the Summit Learning Charter School exceeding the budgeted amount and an additional transfer to the Capital Improvement Fund,

Whereas: it is the desire of the School District and a requirement to comply with Local Budget Law and the Program Budgeting and Accounting Manual (PBAM); therefore;

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ESTACADA SCHOOLS

Major Function	Item Description	Adopted Budget	This Amendment	Revised Budget
Fund 100 – General Fund				
1000	Instruction	\$ 26,083,544	\$ 675,000	\$ 26,758,544
2000	Support Services	\$ 16,459,714	(\$ 1,245,100)	\$ 15,214,614
3000	Enterprise & Community Services	\$ 20,000	-	\$ 20,000
4000	Facilities Acquisition & Construction	-	-	-
5100	Debt Service	-	-	-
5200	Interfund Transfers	\$ 1,540,000	\$ 570,100	\$ 2,110,100
6000	Contingency	\$ 2,948,455	-	\$ 2,948,455
7000	Unappropriated Ending Fund Balance	-	-	-
Total		\$ 47,051,713	-	\$ 47,051,713

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Resolution: Be It Resolved that appropriations be transferred from Function Fund 100 - Function 2000 (Support Services) to Fund 100 - Function 1000 (Instruction) & Function 5200 (Interfund Transfers).

Board Chair

Superintendent – District Clerk

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