

POLICY READINGS
March 13, 2017
2017 POLICY UPDATE

Code Policy - Administrative Regulation

FIRST READING (attached)

DBH	Budget Adoption Procedures
DBK	Appropriation Transfer Authority
DED	District Foundation
DFG	Income from Program-Related Sales and Services
DID	Property Inventories
DLBA	Advance Salary Payments

SECOND READING (attached)

DA	Fiscal Management Goals
DBEA	Budget Committee
DK	Payment Procedures

ADOPTION (see Agenda Packet)

BFC	Adoption and Revision of Policies
DB	District Budget
DGA	Authorized Signatures
DH	Bonded Employees and Officers

Oregon City School District

Code: **DBH**
Adopted: 1/06
Readopted: 11/05/07
Orig. Code(s): 6110

Budget Adoption Procedures

The Board will conduct a public hearing on the budget document approved by the budget committee. At the meeting, any person may speak for or against any item in the budget document.

After the public hearing and any modifications of the budget deemed necessary, the Board shall approve the proper resolutions to adopt the budget; to make the appropriations; to declare the ad valorem property tax amount or rate to be certified to the assessor for the ensuing year or for each of the years of the ensuing budget period, and itemize and categorize the ad valorem property tax amount or rate, as provided in ORS 310.060.

The superintendent or designee will ensure all necessary documentation is submitted to the county as required by the Local Budget Law.

END OF POLICY

Legal Reference(s):

ORS Chapter 255
ORS 294.305 - 294.565
ORS 310.060
ORS 328.542

OAR 150-310.060-(A)

Appropriation 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 ensuing budget period. All appropriation transfers shall be ~~made as follows:~~ authorized when completed by official resolution of the Board. The authorizing resolution must state the need for the transfer, its purpose and the amount of the transfer.

Transfers of general operating contingency appropriations which in aggregate during a fiscal year or budget period exceed ~~15~~ 10 percent of the total appropriations of the fund may be made only after the adoption of a supplemental budget prepared for that purpose.

The ~~chief financial officer or~~ business manager has the authority to approve transfers between programs (i.e., elementary, middle school, high school) and/or object codes (i.e., 100 - salaries, 200 - benefits, 300 - purchase services, 400 -supplies, etc.) within the same level of appropriation. The Board shall receive notice of any budget adjustment exceeding \$50,000. The Board shall approve budget adjustments exceeding \$100,000.

END OF POLICY

Legal Reference(s):

ORS 294.450 ~~450~~ 463

Oregon City School District

Code: **DED**
Adopted: 11/05/07

District Foundation

The Board authorizes the establishment and incorporation of a foundation for the purposes of accepting, holding and administering funds and gifts to the district for special and general purposes. The purposes of funds administered by the foundation may include scholarship, student aid, capital improvement projects, improvement and extension of programs and other activities of benefit to the district and its students. Funding for projects will be equitable among schools. Both the Board and the foundation board of directors will receive annual evaluations, from the recipient of the funds, for all funded projects.

The foundation will be incorporated under Oregon Revised Statutes and registered as a tax exempt corporation under Section 501(c)(3) of the Internal Revenue Service Code.

The foundation will be governed by a board of directors whose selection, membership and functions will be set forth in the foundation's by-laws.

END OF POLICY

Legal Reference(s):

ORS 294.305 - 294.565
ORS 332.107

ORS 332.155

Oregon City School District

Code: **DFG**
Adopted: 11/05/07

Income from Program-Related Sales and Services

Certain professional technical activities allow students to charge the public for goods and services. These activities are designed for educational purposes and not to compete with community businesses.

Charges for work performed and goods sold through these activities will be kept current with costs for the service or item.

Money collected will be deposited in the student body fund accounts.

END OF POLICY

Legal Reference(s):

ORS 294.305 - 294.565

Oregon City School District

Code: **DID**
Adopted: 10/83
Readopted: 11/05/07
Orig. Code(s): 6310

Property Inventories

The district shall maintain a complete property inventory, which lists all school sites, buildings, and equipment with a per unit value of \$5,000 or greater. Other items as identified by the superintendent or designee may be included in the inventory. This inventory shall be updated as necessary. The Board may authorize the ~~employment~~ **services** of an appraisal company to assist with the inventory procedure.

In order to update these records, the fiscal services department will keep current records of equipment purchases and disposals.

END OF POLICY

Legal Reference(s):

ORS 332.155

Cross Reference(s):

DN - Disposal of District Property
EDB - Maintenance and Control of Materials

Oregon City School District

Code: **DLBA**
Adopted: 10/83
Readopted: 11/05/07
Readopted:
Orig. Code(s): 6250R

Advance Salary Payments

Advance payments upon employee advance earnings will be made only in cases of emergency approved by the superintendent or **chief financial officer or business manager** *Business Manager*. Advance payments will not be made in excess of the amount of actual earned wages minus taxes and other payroll deductions required. Substitute employees are not eligible for advance payments. There shall be a maximum of two advance payments in a fiscal year for all employees. Approved requests must be received before the designated payroll cut-off date established by the business office.

END OF POLICY

Legal Reference(s):

ORS 332.107
ORS 652.440 120

Oregon City School District

Code: **DA**
Adopted: 1/06
Readopted: 11/05/07
Orig. Code(s): 6110

Fiscal Management Goals

The Board shall review the fiscal needs of the district annually, normally during the budget development process. The Board will consider all aspects of district operation and make adjustments to accommodate any growth or decline of student enrollment or district area. The Board encourages the input of staff, parents and members of the community as a part of the review and recommendation process. After this evaluation, the Board may adopt fiscal management goals emphasizing progress to be sought in the areas of instruction, facilities, and programs.

END OF POLICY

Legal Reference(s):

ORS 332.107

Oregon City School District

Code: **DBEA**
Adopted: 2/06
Readopted: 11/05/07
Orig. Code(s): 6120

Budget Committee

Organization, Membership and Terms of Office

The district budget committee will consist of the seven members of the Board and seven electors appointed by the Board as required by law. To be eligible for appointment, the appointive member must (1) live in the district; (2) not be an officer or employee of the district; and (3) must be a registered voter. No budget committee member may receive any compensation from the district. Terms of the appointed members of a budget committee will be three years each with appointments made so that, as nearly as practicable, the terms of one-third of the members expire each year. The Board will establish appropriate timelines and procedures for appointment of budget committee members.

A majority of the constituted committee is required for passing an action item. Majority for a 14-member budget committee is 8. Therefore, if only 8 members are present, a unanimous vote is needed for passing an action item.

Presiding Officer and Orientation of Budget Committee

Organization: The budget committee will hold its first regular organizational meeting on a day set by the Board. A presiding officer shall be elected from among its members at this meeting.

Background Information: Budget committee members will be provided with data for the ensuing year, such as the Board's educational plan, and other pertinent material bearing on the preparation of a school **district** budget.

Meetings of the Budget Committee

The budget committee shall hold one or more meetings to receive the budget message and the budget document, to provide members of the public with an opportunity to ask questions about and comment on the budget document, to approve the budget, or to revise and approve the budget. The budget officer shall announce the time and place for all meetings, as provided by law. All meetings of the budget committee are open to the public. **Invitations to board work sessions shall not be deemed as meetings of the budget committee.**

Function of the Budget Committee

It is the function of the budget committee to advise the Board and submit an approved budget to the Board. The budget committee will determine the total levels of spending and may make recommendations to the Board on programs and priorities.

After the budget is approved, the duties of the committee officially cease, but the Board may ask the committee to act in an advisory capacity throughout the year as needed.

Final Action

The budget committee will submit an approved budget document to the Board.

END OF POLICY

Legal Reference(s):

ORS 174.130

ORS 192.610 - 192.710

ORS 294.305 - 294.565

Cross Reference(s):

BDE - Public Hearings

Oregon City School District

Code: **DK**
Adopted: 11/05/07
Readopted: 08/08/11

Payment Procedures

All claims for payment from district funds will be administered by the **chief financial officer or** business manager in conformance with district procedures. Payment will be authorized against invoices properly supported by approved purchase orders, with properly submitted vouchers and receiving documents, or in accordance with salaries and salary schedules approved by the Board.

The superintendent or **chief financial officer or** business manager will be responsible for assuring that budget allocations are observed and that total expenditures do not exceed the amount allocated in budget appropriations.

END OF POLICY

Legal Reference(s):

ORS 294.305 - 294.565

ORS 328. **441-470**

Cross Reference(s):

DIC - Accounting and Financial Reporting