

OSBA Policy Recommendations for Portland Public Schools

Section D: Fiscal Management

Board Policy Committee will begin review of the following highlighted policies in section DB at the 6/1/2020 committee meeting

Contingencies and Reserves (Recommend delete policy)..... [DBDB](#)

(Proposed policy)..... [DBDB](#)

Budget Committee (Proposed policy)..... [DBE](#).....

Admissions to District Events (Proposed policy Version 3).....	DFEA
Income from Program – Related Sales and Services (Proposed policy).....	DFG
Authorized Signatures (Proposed policy).....	DGA
Bonded Employees and Officers (Proposed policy).....	DH
Financial Reports and Statements (Proposed policy).....	DI
Ownership of Equipment (Recommend delete policy)	DID
Property Inventories (Proposed policy).....	DID
District performance auditing (Revised policy)	DIE
District Purchasing (Proposed policy).....	DJ
District Funds for Purchase of Meals and Refreshments for Meetings (Recommend delete policy).....	DJ-AR
Expenditure of District Funds for Meals, Refreshments and Gifts (Proposed Administrative Rule).....	DJ-AR
Public Contracting Rules, Payment of Claims, and Personal Liability (Recommend delete policy).....	DJC
Public Contracting and Purchasing Rules (Recommend delete policy).....	DJC
Bidding Requirements (Proposed policy).....	DJC
Purchasing and Contracting Delegation of Authority ((Recommend delete AD).....	DJC-AR(1)
Portland Public Schools Equity in Public Purchasing and Contracting (Recommend delete policy).....	DJC-AR(2)
Equity in Public Purchasing and Contracting: Business Equity (Recommend delete AD).....	DJC-AR(3)
Rule)	

Salary advances (Recommend delete AD).....	DLBA
Advance Salary Payments (Proposed policy).....	DLBA
Reimbursement of expenses (Revised policy).....	DLC
Mileage funds allocation (Recommend delete AD)	DLC-AR(1)
Mileage funds allocation (Recommend delete policy)	DLC-AR(2)
Staff Expense Reimbursement (Proposed Administrative Rule).....	DLC-AR
District Real Property (Revised from policy to administrative rule with edits).....	DN-AR
Disposal of District Property (Proposed policy).....	DN
Process for disposing of surplus real property (Recommend delete AD).....	DN-AR



[ORS 294.311\(18\)](#)

[ORS 294.398](#)

[ORS 332.107](#)



less than one to two months of regular general fund operating expenditures. The Oregon Association of School Business Officials recommends, at a minimum, an unrestricted ending fund balance of no less than 3 to 8 percent of the general fund budget. In general practice, levels of fund balance, typically, are less for larger governments than for smaller governments because of the magnitude of the amounts involved and because the diversification of their revenues and expenditures often results in lower degrees of volatility.

[2] Higher levels of unrestricted fund balance may be needed if significant revenue sources are subject to unpredictable fluctuations or if operating expenditures are highly volatile.

[3] The availability of resources in other funds may reduce the amount of unrestricted fund balance needed in the general fund, just as deficits in other funds may require that a higher level of unrestricted fund balance be maintained in the general fund.

[4] The disparity between when financial resources actually become available to make payments and the average maturity of related liabilities may require that a higher level of resources be maintained.

[5] The need to maintain a higher level of unrestricted fund balance to compensate for any portion of unrestricted fund balance already designated for a special purpose.

OSBA: Recommend adopt policy

PPS Staff: Decline to adopt because the statute requiring this for smaller districts does not apply to PPS.

OSBA Code: DBEA

Budget Committee

Organization, Membership and Terms of Office

The district budget committee will consist of the [five] [seven] members of the Board and [five] [seven] electors appointed by the Board as required by law. [The term of the appointed members of a budget committee in a district that prepares an annual budget, will each be three years, with appointments made so that, as nearly as practicable, the terms of one-third of the members end each year.] [The appointive members of a budget committee in a district that prepares a biennial budget shall be appointed to four-year terms. The terms shall be staggered so that as near as practicable, one-fourth of the terms of the appointive members end each year.] The Board will establish appropriate timelines and procedures for the 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] [10-member budget committee is 6]. Therefore, if only [8] [6] members are present, a unanimous vote is needed for passing an action item.

Presiding Officer and Orientation of Budget Committee

1. 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. Such meeting may be prior to or on the date the budget message and document are presented.
2. Background Information: Budget committee members will be provided with data for the ensuing year(s), such as the Board's educational plan, and other pertinent material bearing on the preparation of the district budget.

Meetings of the Budget Committee

The district's budget committee shall hold one or more meetings to receive the budget message, the budget document and to provide members of the public with an opportunity to ask questions about and comment on the budget document. 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.

Function of the Budget Committee

It is the function of the budget committee to approve budget estimates for an educational plan previously determined by the Board. No new program should be considered for the budget estimate that has not previously been submitted to the Board and approved as a part of the educational plan. The budget committee will determine levels of spending, but will not determine programs.

Final Action

The budget committee will approve an estimated district budget document for submission to the Board.

END OF POLICY

Legal Reference(s):

[ORS 174.130](#)

[ORS 192.610 to -192.695](#)

[ORS 294.305 to -294.565](#)

[ORS 433.835 to -433.875](#)

OSBA: Recommend delete Administrative Directive 8.10.025-AD

d. At the option of the finance, audit, and operations chair, particular expenditure reductions could be considered 'major' as defined below, triggering a more extensive review

OSBA: Recommend adopt policy DBI; Budget Amendments

PPS Staff: Recommend adopt policy with staff edits

OSBA Code: DBI

PPS policy number: TBD

Budget Amendments

The budget estimates and proposed ad valorem property tax amount or rate of any fund as shown in the budget document may be amended by the Board prior to adoption. Such amendment may also be made following adoption if the amendments are adopted prior to the commencement of the budget period to which the budget relates.

The amount of estimated expenditures for each fund in an annual budget may not be increased by more than \$5,000 or 10 percent of the estimated expenditures, whichever is greater. ~~[The amount of estimated expenditures for each fund in a biennial budget may not be increased by more than \$10,000 or 10 percent of the estimated expenditures, whichever is greater.]~~

The ad valorem property tax amount or rate to be certified may not exceed the amount approved by the Board acting as the budget committee, unless the amended budget document is republished and another public hearing is held as required by law.

END OF POLICY

Legal Reference(s):

[ORS 294.456](#)

[ORS 294.471](#)

[ORS 294.473](#)

OSBA: Recommend adopt policy DBK; Budget Transfer Authority

PPS Staff: Recommend adopt policy with staff edits

OSBA Code: DBK

PPS policy number: TBD

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Budget Transfer Authority

The adopted District 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 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 percent of the total appropriations of the fund, may be made only after the adoption of a supplemental budget prepared for that purpose.

The superintendent, or designee 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-purchasing service, 400-supplies) within the same appropriation.

END OF POLICY

Legal Reference(s):

[ORS 294.463](#)