

**West Linn-Wilsonville
School District 3J**

Code: **DA**
Adopted: 12/04/06
Revised/Readopted: 1/11/16; 3/14/16
Orig. Code(s): DA

Fiscal Management Goals

In the district's fiscal management, the Board expects to achieve the following goals:

1. To perform the district's financial planning with a broad base of staff and community participation, in order to develop budgets and guide expenditures to attain the greatest educational program for the dollars spent;
2. To follow governmental accounting best practices for budget development and management;
3. To provide all staff timely and appropriate information concerning fiscal management responsibilities;
4. To establish efficient procedures for accounting, reporting, purchasing and delivery, payroll, payment of vendors and contractors and all other areas of fiscal management;
5. To utilize the Budget Committee as provided by Oregon budget law.

END OF POLICY

Legal Reference(s):

[ORS 332.107](#)

West Linn-Wilsonville School District 3J

Code: **DBEA**
Adopted: 1/11/16

Budget Committee

Organization, Membership and Terms of Office

The district budget committee will consist of the five members of the Board and five electors appointed by the Board as required by law. Terms of the appointed members of a budget committee in a district that prepares an annual budget 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 10-member budget committee is 6. Therefore, if only 6 members are present, a unanimous vote is needed for passing an action item.

Budget Committee Chair 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 budget committee chair 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 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 presiding 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

The budget committee shall hold one or more meetings to receive the budget message, receive 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.

The budget committee may request from the superintendent or business manager any information used in the preparation of or for revising the budget document. The committee may request the attendance of any

district employee at its meetings. The budget committee will approve the budget document as submitted by the superintendent or as subsequently revised by the committee.

After approval of the original or revised budget document, the budget committee's duties cease. The hearing on the approved budget is held by the Board. The budget committee will determine levels of spending, but will not determine programs.

Final Action

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

END OF POLICY

Legal Reference(s):

[ORS 174.130](#)

[ORS 192.610 to -192.710](#)

[ORS 294.305 to -294.565](#)

**West Linn-Wilsonville
School District 3J**

Code: **DBK**
Adopted: 1/11/16

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 ensuing budget period. All appropriation transfers of material size or between major functions 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.

END OF POLICY

Legal Reference(s):

[ORS 294.463](#)

**West Linn-Wilsonville
School District 3J**

Code: **DD**
Adopted: 12/04/06
Readopted: 1/11/16
Orig. Code(s): DD

Funding Proposals and Applications

The district shall pursue federal, state or private grants or other such funds that will assist the district in meeting adopted Board and district goals.

Proposals for external funds may be submitted to the Board for evaluation and approval.

In the event an opportunity arises to submit a grant proposal and there is insufficient time to place it before the Board, the superintendent is authorized to use his/her judgment in approving it for submission. The superintendent will review the proposal with the Board at its next regular meeting. The Board reserves the right to reject funds associated with any grant which has been approved.

The Board shall, before an acceptance of such funds, consider the district's obligations, expectations or encumbrances when the grant ceases.

END OF POLICY

Legal Reference(s):

[ORS 294.100](#)
[ORS 294.305 to -294.565](#)
[ORS 332.075](#)

**West Linn-Wilsonville
School District 3J**

Code: **DE**
Adopted: 12/04/06
Readopted: 1/11/16
Orig. Code(s): DE

Revenue from Tax Sources

Financing of the district's school operations shall be accomplished within the provisions of Oregon statutes. The district budget committee will be kept informed of all sources of funds available to the district.

All applications for federal funds shall be prepared under the supervision of the superintendent, who shall be authorized annually by the board to make such applications and to sign them.

END OF POLICY

Legal Reference(s):

[ORS 294.305 - 294.565](#)
[ORS 332.107](#)

Operating Fund Investment Policy

The district has implemented the policy to provide for the guidance of investment decisions for operating and all other funds.

1. **Scope**

This investment policy applies to the operating and other specified funds of the district. The portfolio shall be invested in securities with maturities that do not exceed 18 months. The guidelines of this policy have been determined to meet the specific objectives of the district.

2. **Objective**

The primary objectives, in order of priority, for the district investment activities are as follows:

- a. **Legality:** The investments will be in compliance with all statutes governing the investment of public funds in the state of Oregon.
- b. **Liquidity:** The investments will be made in a manner that provides for sufficient cash flow to meet budgeted liquidity needs. A liquidity component of at least 50 percent of all operating fund balances will be maintained in the LGIP fund, assuming that this amount is within Oregon Revised Statute (ORS) 294.810 restrictions.
- c. **Safety:** Investments are limited to the requirements of ORS 294.035.
- d. **Yield:** The return on the invested funds is expected to achieve market rates of return over interest rate cycles.

3. **Delegation of Authority**

The Chief Financial Officer is responsible for all investment decisions.

4. **Ethics and Conflicts of Interest**

Officers and employees involved in the investment process shall refrain from personal business activity that may conflict with the proper execution of the investment program, or may impair their ability to make impartial investment decisions.

5. **Authorized Financial Dealers and Institutions**

The Chief Financial Officer will maintain a list of dealers that are authorized to do business. These may include “primary” dealers or regional dealers that qualify under Securities and Exchange

Commission (SEC) Rule 15C3-1 (uniform net capital rule). If an investment advisor is hired, the advisor may execute directly with their approved dealers.

6. Investment Advisory Services:

The district may seek outside investment advisory services to assist with the investment of bond proceeds. The services will be non-discretionary and the advisor shall be required to act with fiduciary responsibility.

7. Authorized and Suitable Investments

The district is empowered to invest in the following types of securities:

- a. Eligible investments are only those securities and deposits authorized by statute (ORS 295) Eligible investments include, but are not limited to:

(1) Obligations of the U.S. Government:

U.S. Treasury Notes, Bonds and Bills.

(2) Oregon Short Term Investment Pool – LGIP.

8. Safekeeping and Custody

All security transactions entered into by the district will be conducted on a delivery-versus-payment (DVP) basis. Securities will be held in segregated safekeeping account by a third party custodian, approved broker/dealer or approved Oregon depository bank.

9. Diversification

The district will diversify the total bond project funds by issuer:

- a. Diversification by Issuer at the time of purchase:

(1) U.S Treasury Issues	Up to 100%
(2) LGIP	Per ORS 294.810

10. Maximum Maturities

Maximum Maturity of Single Issue	1.5 years
Maximum Average Maturity of Total Portfolio	.5 years
Minimum required to be held under 1 month	10%

11. Reporting Requirements

The Chief Financial Officer shall prepare an annual investment reports summarizing the investment portfolio as to types of investments, earnings, maturities, cost, transactions and mark-to-market values. Performance measurements will be based on yield earnings.

12. Internal Controls and Accounting Method

The district shall comply with all required legal provisions and Generally Accepted Accounting Principles (GAAP) relating to investment accounting and internal controls.

END OF POLICY

Legal Reference(s):

[ORS 294.033](#)

[ORS 294.125](#)

[ORS 294.145](#)

[ORS 294.035](#)

[ORS 294.135](#)

[ORS 294.155](#)

**West Linn-Wilsonville
School District 3J**

Code: **DFB**
Adopted: 12/5/16
Readopted: 4/4/22

Bond Proceeds Investment Policy

Oregon Revised Statutes (ORS) 294.135 and 294.052 generally requires a local government to have its investment policy reviewed by the Oregon Short Term Fund Board (OSTFB) before the local government adopts the policy and makes investments that are longer than 18 months from their purchase date. The district may wish to invest its bond proceeds longer than 18 months to match investment maturity dates to the expected schedule for payment of construction costs. The OSTFB has made this short-form policy available to local governments that desire to invest only bond proceeds or bond related funds described in ORS 294.052 for more than 18 months, and that desire expedited review by the OSTFB before the investment policy is adopted. This short-form policy contains very substantial limitations and does not provide the district with the controls or flexibility that a comprehensive investment policy should provide.

1. Scope

This investment policy applies only to the investment of bond proceeds or bond-related funds described in ORS 294.052. All other funds of the district that are subject to ORS 294.135 will be invested under 18 months.

2. Objective

The primary objectives, in order of priority, for the district investment under this policy are as follows:

- a. **Legality:** The investments will be in compliance with all statutes governing the investment of public funds in the state of Oregon.
- b. **Liquidity:** The investments will be made in a manner that generates sufficient cash flow to meet the expected project cost schedule. A liquidity component of at least 10 percent of the current bond proceed balance will be maintained in cash and/or the LGIP, assuming that this amount is within ORS 294.810 restrictions.
- c. **Safety:** Investments are limited to U.S. Treasury, non-callable fixed rate Government Sponsored Enterprise and Agency securities, and Senior unsecured debt obligations guaranteed by the Federal Deposit Insurance Corporation under the Temporary Liquidity Guarantee Program (TLGP) described in Section 7, below.
- d. **Yield:** The yield will be dependent on the timing of the investments.

3. Delegation of Authority

The Chief Financial Officer is responsible for all investment decisions.

4. Ethics and Conflicts of Interest

Officers and employees involved in the investment process shall refrain from personal business activity that may conflict with the proper execution of the investment program, or may impair their ability to make impartial investment decisions.

5. Authorized Financial Dealers and Institutions

The Chief Financial Officer will maintain a list of dealers with whom they are authorized to do business. These may include “primary” dealers or regional dealers that qualify under Securities and Exchange Commission (SEC) Rule 15C3-1 (uniform net capital rule). If an investment advisor is hired, the advisor may execute directly with the approved dealers.

6. Investment Advisory Services:

The district may seek outside investment advisory services to assist with the investment of bond proceeds. The services will be non-discretionary and the advisor shall be required to act with fiduciary responsibility.

7. Authorized and Suitable Investments

Only the following investments may be purchased under this policy:

a. Obligations of the U.S. Government:

- (1) U.S. Treasury Notes, Bonds and Bills.
- (2) Senior unsecured debt obligations guaranteed by the Federal Deposit Insurance Corporation under the Temporary Liquidity Guarantee Program (TLGP).

b. Obligations and guarantees of U.S. government agencies, corporations wholly owned by the U.S. Government or any Government Sponsored Enterprises (GSE’s):

Specific listing:

- (1) Federal Home Loan Bank (FHLB).
- (2) Federal Farm Credit Bank (FFCB).
- (3) Federal Home Loan Mortgage Corporation (FHLMC).
- (4) Federal National Mortgage Association (FNMA).

c. Treasury and agency securities may be callable or non-callable with a fixed rate.

d. Oregon Short-Term Fund – LGIP.

8. Safekeeping and Custody

All security transactions entered into by the district will be conducted on a delivery-versus-payment (DVP) basis. Securities may be held in safekeeping by a third party custodian designated by the Chief Financial Officer .

9. Diversification

The district may restrict the allowable maximums in periods of perceived higher risk. This policy provides for the Board’s ability to adjust the diversification guidelines through the current allowable percentages stated below.

Issuer	Maximum Allowable	Current Allowable
U.S. Treasury issues	Up to 100%	100%
Agency (GSE’s)	Up to 33% per issuer	0%
TLGP	Up to 35%	35%
Oregon Short-Term Fund – LGIP	Maximum per ORS 294.810	Maximum per ORS

10. Maximum Maturities

Maximum maturity of single issue three years.

11. Reporting Requirements

The Chief Financial Officer shall prepare annual investment reports summarizing the investment portfolio as to types of investments, earnings, maturities, cost, transactions and mark-to-market values.

12. Internal Controls and Accounting Method

The Chief Financial Officer , in conjunction with the Secretary of State’s office will evaluate conformance of the portfolio with the Investment Policy and audit internal controls. The district shall comply with all required legal provisions and Generally Accepted Accounting Principles (GAAP) relating to investment accounting.

13. Diversification

The district may restrict the allowable maximums in periods of perceived higher risk. This policy provides for the Board’s ability to adjust the diversification guidelines through the current allowable percentages stated below.

Issuer	Maximum Allowable	Current Allowable
U.S. Treasury Issues	Up to 100%	100%
Agency (GSEs)	up to 33% per issuer	0%
TLGP	Up to 35%	35%
Oregon Short-Term Fund - LGIP	Maximum per ORS 294.810	Maximum per ORS

END OF POLICY

Legal Reference(s):
[ORS Chapter 294](#)

SECURITIES AND EXCHANGE COMMISSION, RULE 15C3-1.

**West Linn-Wilsonville
School District 3J**

Code: **DFEA**
Adopted: 12/04/06
Readopted: 1/11/16
Orig. Code(s): DFEA

Free Admissions

No public official shall use or attempt to use official position or office to obtain financial gain or avoidance of financial detriment that would not otherwise be available but for the public official's holding of the official position or office, other than official salary, honoraria, reimbursement of expenses or an unsolicited award for professional achievement or the public officials relative, or for any business with which the public official or a relative of the public official is associated.

“Public official” means an elected official, appointed official, employee or agent of the district.

END OF POLICY

Legal Reference(s):

[ORS Chapter 244](#)
[ORS 332.107](#)

Cross Reference(s):

BBAA - Individual Board Member's Authority and Responsibilities
BHD - Board Member Compensation and Expense Reimbursement

**West Linn-Wilsonville
School District 3J**

Code: **DG**
Adopted: 12/04/06
Readopted: 1/11/16
Orig. Code(s): DG

Depositing of Funds

All funds received by the district shall be deposited in an official depository bank.

The selection of an official depository will be made by the Board at the organizational meeting.

The bank selected shall be responsible for the protection of district funds as provided by state law.
All non-ASB district funds shall be deposited in the official bank as required by law.

END OF POLICY

Legal Reference(s):

[ORS 294.805 - 294.895](#)
[ORS 328.441](#)
[ORS 328.445](#)

**West Linn-Wilsonville
School District 3J**

Code: **DGA**
Adopted: 12/04/06
Readopted: 1/11/16
Orig. Code(s): DGA

Authorized Signatures

Signatures, including facsimile signatures, of the superintendent, deputy superintendent and the business manager are to be used on checks, vouchers or other orders on public funds deposited in the designated bank. The Board may authorize the use of facsimile signatures or other electronic signatures by those persons authorized to sign district checks.

END OF POLICY

Legal Reference(s):

[ORS 294.120](#)
[ORS 328.441](#)
[ORS 328.445](#)

**West Linn-Wilsonville
School District 3J**

Code: **DH**
Adopted: 12/04/06
Readopted: 1/11/16
Orig. Code(s): DH

Bonded Employees and Officers

The superintendent, assistant superintendent and the deputy superintendent shall have individual fidelity bond coverage or equivalent crime coverage in the amount of \$100,000 each. The business manager shall have individual fidelity bond coverage in the amount of \$100,000. The Board shall require all other school employees responsible for handling money and district property, to be covered by a group “faithful performance bond” at \$100,000 per employee.

END OF POLICY

Legal Reference(s):

[ORS 328.441](#)

[ORS 332.525](#)

[OAR 581-022-1720](#)

**West Linn-Wilsonville
School District 3J**

Code: **DI**
Adopted: 12/04/06
Readopted: 4/4/2022

Fiscal Accounting and Reporting

The ultimate responsibility for receiving and properly accounting for all funds of the district rests with the superintendent. The district shall use an accounting system that conforms with the requirements of state laws and regulation and in accordance with generally accepted accounting principles.

The Board will periodically receive financial reports which will include estimates of expenditures for the general fund in comparison to budget appropriates, actual receipts in comparison to budget estimates and the district's overall financial condition. Supplementary reports on other funds or accounts may be furnished upon request of the Board or the superintendent.

Appropriate staff may be available at any Board meeting, upon the Board's request, to respond to questions and to present current financial information. The superintendent will notify the Board of substantial deviations in the anticipated revenues and/or expenditures.

Accounting and the reporting of student enrollments and attendance as required by the State is also a responsibility of the district administration.

END OF POLICY

Legal Reference(s):

[ORS 294.305 - 294.565](#)

[OAR 581-023-0035](#)

OR. DEP'T OF EDUC, PROGRAM BUDGET AND ACCOUNTING MANUAL.

**West Linn-Wilsonville
School District 3J**

Code: **DIAB**
Adopted: 12/04/06
Readopted: 1/11/16
Orig. Code(s): DIAB

School Funds Accounting

Funds of individual schools shall be received, deposited, expended and accounted for by the principal or his/her designee in accordance with a central plan of accounting established and supervised by the business manager. The principal is the final authority in determining designated procedures.

School funds shall include all monies collected and expended from sales, fees, dues, and other incidental income that is collected and expended within the school. The business manager shall prepare and maintain a "Handbook of Accounting Procedures" for funds in the primary, middle, and high schools. Revisions should have input from principals, who shall be responsible for carrying out the procedures.

Products offered for sale through school programs shall not be considered income producing for the district. Customers shall be charged on the basis of materials used and the incidental costs of providing the product.

END OF POLICY

Legal Reference(s):

[ORS 294.305 to -294.565](#)

**West Linn-Wilsonville
School District 3J**

Code: **DID**
Adopted: 12/04/06
Readopted: 1/11/16
Orig. Code(s): DID

Property Inventories

The district will maintain an inventory of all fixed assets in accordance with governmental accounting standards. The district's inventory will be updated annually to include property newly purchased and disposed.

Fixed assets includes all district-owned property such as land, building, improvements to property other than buildings (i.e. parking lots, athletic fields, playgrounds, etc.) and equipment with a value greater than \$5,000 as defined by the *Program Budget and Accounting Manual*, published by the Oregon Department of Education.

The Board may authorize the employment of an appraisal company to assist with the inventory procedure.

END OF POLICY

Legal Reference(s):

[ORS 332.155](#)

OR. DEP'T OF EDUC, PROGRAM BUDGET AND ACCOUNTING MANUAL.

Cross Reference(s):

DN - Disposal of District Property

**West Linn-Wilsonville
School District 3J**

Code: **DIE**
Adopted: 12/04/06
Readopted: 1/11/16
Orig. Code(s): DIE

Audits

An annual examination and publication of the district's financial accounts shall be performed by an independent certified public accountant in accordance with the prescribed standards and legal requirements.

When completed, the audit shall be presented to the Board for review and examination.

The auditor shall be selected by the Board at the organizational meeting.

The superintendent shall be responsible for filing copies of the audit with the proper authorities as required by law.

END OF POLICY

Legal Reference(s):

[ORS 294.155](#)
[ORS Chapter 297](#)

[ORS 327.137](#)
[ORS 328.465](#)

[OAR 581-023-0037](#)

**West Linn-Wilsonville
School District 3J**

Code: **DJ**
Adopted: 12/04/06
Readopted: 1/11/16
Orig. Code(s): DJ

District Purchasing

The function of district purchasing is to serve the educational program by providing the necessary supplies, equipment and services. Items commonly used in the various schools and their subdivisions will be standardized whenever consistent with educational goals and in the interest of efficiency or economy.

The business manager is appointed by the Board to serve as purchasing agent. He/She will be responsible for developing and administering the district's purchasing program.

No obligation may be incurred by any officer or employee of the Board unless that expenditure has been authorized in the budget or by Board action and/or Board policy. In all cases calling for the expenditure of district money, except payrolls, petty cash purchases, recurring monthly expenses (such as utilities) and certain other electronic or purchase card transactions, a requisition and purchase order system must be used.

The superintendent or designee is authorized to enter into and approve payment on contracts obligating district funds, not to exceed \$150,000, for products, materials, supplies, capital outlay and services that are not within current budget appropriations. The Board shall approve all contracts that are collective bargaining agreements or service contracts that include the provision of labor performed by district employees, such as custodial, food service and transportation services.

The business manager will review bills due and payable for the purchase of supplies and services to determine if they are within budget amounts. After appropriate administrative review, the business manager will direct payment of the just claims against the district. The superintendent and business manager are responsible for the accuracy of all bills and vouchers.

END OF POLICY

Legal Reference(s):

[ORS 244.040](#)
[ORS Chapters 279, 279A, 279B, 279C](#)

[ORS 294.311](#)
[ORS 328.441 - 328.470](#)

[ORS 332.075](#)
[OAR 125-055-0040](#)

Cross Reference(s):

BBA - Board Powers and Duties
BBFA - Board Member Ethics and Conflicts of Interest
DJC - Bidding Requirements
DJG - Vendor Relations

West Linn-Wilsonville School District 3J

Code: DJC
Readopted: 4/3/23

Bidding Requirements

The Board is the Local Contract Review Board (LCRB) for the district. All public contracts shall be invited in accordance with applicable competitive procurement provisions of Oregon Revised Statutes and adopted public contracting rules.

The Board, acting as its own LCRB,) adopts¹ the *Oregon Attorney General's Model Public Contract Rules*, Oregon Administrative Rule (OAR) Chapter 137, Divisions 046 through 049 in effect at the time this policy is adopted and subsequent modifications to the Rules.

Should the district use the construction manager/general contractor alternative contracting methodology, the district shall procure the construction manager/general contractor services in accordance with model rules the Attorney General adopts under ORS 279A.065(3).

Additionally, the Board may include as part of its rules portions of the Oregon Department of Administrative Services rules governing Public Contract Exemptions, OAR Chapter 125, Divisions 246-249 in effect at the time this policy is adopted.

Where necessary, the Board will make the written findings required by law for exemptions from competitive bidding. Such findings shall be maintained by the district and made available on request.

The Board recognizes that a public contracting agency that has not established its own rules of procedure as permitted under ORS 279A.065 (5) is subject to the model rules adopted by the Attorney General, including all modifications to the model rules that the Attorney General may adopt.

The Board, acting as the LCRB, may enact a resolution that authorizes the district to designate a public improvement as a community benefit contract per the requirements included in ORS 279C.300 to 279C.470.

Contracts designated as a community benefit contract shall:

- Be estimated to exceed \$2 million dollars; and,
- Be subject to Oregon prevailing wage requirements²; and,
- Require the contractor to make “employer-paid, family health insurance” available to workers employed in Apprenticeable Occupations³ on the project site; and,
- Require the contractor to provide apprenticeship training; and
- Require the contractor to provide a minimum twenty percent apprenticeship utilization for Apprenticeable Occupations on the project site; and,
- Require the contractor to engage in good faith recruitment of minority, women and service-disabled veteran workers for Apprenticeable Occupations on the project.

Procurements estimated to be in excess of \$250,000 shall go through the cost analysis and feasibility process described in ORS 279B.

END OF POLICY

¹Public Contracts shall be governed by ORS Chapter 279, 279A, 279B, or 279C. Additionally, the Board may, as provided by ORS 279A.065, adopt the *Oregon Attorney General's Model Public Contract Rules*, OAR Chapter 137 governing purchasing/bid procedures. The Board may also adopt the Oregon Department of Administrative Services rules governing Public Contract Exemptions, OAR Chapter 125. The Board may adopt portions of those rules or adopt its own rules. A Board that has not established its own rules of procedure for public contracts is subject to the model rules (OAR 137) adopted by the Attorney General.

²See ORS 279C.800 to 279C.870 for the definition of "prevailing rate of wage" and for prevailing wage requirements.

³"Apprenticeable Occupations" is defined in ORS 660.010.

Legal Reference(s):

[ORS Chapters 279A, 279B and 279C](#) [OAR Chapter 125](#), Divisions 246-249

OR. DEP'T OF JUSTICE, OR. ATT'Y GENERAL'S MODEL PUBLIC CONTRACT RULES MANUAL.

Cross Reference(s):

DJ - District Purchasing
DJCA - Personal Services Contracts
DJG - Vendor Relations

**West Linn-Wilsonville
School District 3J**

Code: **DJCA**
Adopted: 12/04/06
Readopted: 1/11/16
Orig. Code(s): DJCA

Personal Services Contracts

The district may enter into personal services contracts with qualified professionals as provided by Oregon Revised Statute (ORS) 279A.055. "Personal services contracts," as used in this policy, means contracts for specialized skills, knowledge and resources in the application of highly technical or scientific expertise or the exercise of professional, artistic or management discretion or judgment. The district may enter into a personal services contract with a current district employee only when the individual meets independent contractor status in accordance with state, Public Employees Retirement System (PERS) and Internal Revenue Service (IRS) requirements.

Selection of a personal services contractor will be based primarily on qualifications and performance history, expertise, knowledge and creativity and the ability to exercise sound professional judgment.

All personal services contracts shall be based on demonstrated qualifications and competence to perform the required services, encourage competition, discourage favoritism and obtain services at a fair and reasonable price.

Contracts for personal services in excess of \$150,000 shall require prior Board approval.

The superintendent will develop administrative regulations as necessary to implement this policy. All contracted services will comply with Board policy GBC - Staff Ethics.

END OF POLICY

Legal Reference(s):

[ORS Chapters 279](#)

[ORS Chapters 279A, 279B and 279C](#)

[ORS 332.107](#)

[ORS 670.600](#)

[OAR 459-010-0030](#)

INTERNAL REVENUE SERVICE, PUBLICATION 1779: INDEPENDENT CONTRACTOR OR EMPLOYEE.

Cross Reference(s):

DJC - Bidding Requirements

**West Linn-Wilsonville
School District 3J**

Code: **DJD**
Adopted: 12/04/06
Readopted: 1/11/16
Orig. Code(s): DJD

Local Purchasing

It shall be the policy of the Board to purchase locally, provided goods of equal quality and at competitive prices are available from local suppliers.

The district should not feel bound to purchase any item locally that can be secured at a saving to the district from outside sources, nor should the district feel bound to purchase locally if adequate servicing and delivery cannot be given by the local supplier.

END OF POLICY

Legal Reference(s):

[ORS Chapters 279A, 279B and 279C](#) [OAR Chapter 125](#), Divisions 246-249

OR. DEP'T OF JUSTICE, OR. ATT'Y GENERAL'S MODEL PUBLIC CONTRACT RULES MANUAL.

**West Linn-Wilsonville
School District 3J**

Code: **DJG**
Adopted: 12/04/06
Readopted: 1/11/16
Orig. Code(s): DJG

Vendor Relations

Sales representatives of companies doing business or wishing to do so with the district shall present their services, materials or equipment the first time they make a call. Appointments should be made by sales people. District personnel involved in purchasing shall not be required to organize their time solely for the convenience of sales personnel.

The district will not purchase supplies or materials from a staff member of the district, or from a member of the household of the staff member. Neither will the district purchase supplies, materials or services from a member of the Board or from a member of his or her household or from a firm in which he or she holds a major interest.

Employees of the district will not endorse products, services or vendors in any way that will imply district endorsement.

Exceptions to this policy must be explicitly approved by the Board.

END OF POLICY

Legal Reference(s):

[ORS 244.040](#)
[ORS Chapters 279A, 279B](#) and [279C](#)
[ORS 332.107](#)

Cross Reference(s):

DJ - District Purchasing
DJC - Bidding Requirements
GBI - Staff Gifts and Solicitations
KI - Public Solicitations in the District

**West Linn-Wilsonville
School District 3J**

Code: **DJGA**
Adopted: 12/04/06
Readopted: 1/11/16
Orig. Code(s): DJGA

Sales Calls and Demonstrations

The Board forbids canvassing or selling on school premises without prior consent from the Board. Calls by sales representatives who are making contacts concerning possible purchases by a school, are subject to the control of the principal.

Sales representatives are not permitted to call on teachers or other staff members without permission from the building administrator. School administrators may grant permission to sales representatives to contact staff members at times when visitations will not interfere with the educational program.

END OF POLICY

Legal Reference(s):

[ORS 244.040](#)
[ORS Chapters 279A, 279B and 279C](#)
[ORS 332.107](#)

**West Linn-Wilsonville
School District 3J**

Code: **DK**
Adopted: 12/04/06
Readopted: 1/11/16
Orig. Code(s): DK

Payment Procedures

All claims for payment from district funds will be processed by the business manager in conformance with district procedures. Payment will be authorized against invoices properly supported by approved purchase orders, with properly submitted vouchers, or by credit card – to the extent that purchases are preauthorized by the adopted district budget or in accordance with salaries and salary schedules approved by the Board.

All suppliers must render invoices for supplies, equipment or services after delivery to the school. In the case of electronic or credit card purchases, printed receipts at the time of purchase may constitute adequate substantiation.

An invoice to be submitted to the business manager for payment shall include the following:

1. Quantity, description and price of items specified on the purchase order, less any allowed discounts;
2. Signature of the person ordering indicating that the materials were received in satisfactory order or the service completed in an acceptable manner;
3. All extensions and totals have been checked for accuracy.

END OF POLICY

Legal Reference(s):

[ORS 294.305 - 294.565](#)
[ORS 328.460](#)

**West Linn-Wilsonville
School District 3J**

Code: **DL**
Adopted: 12/04/06
Readopted: 1/11/16
Orig. Code(s): DL

Payroll Procedures

Preparation of the payroll, including time schedules and payroll periods, will be done in accordance with each employee's collective bargaining agreement/group agreement with the district. Employee health, accident, dental and other types of insurance will be provided as outlined in the agreements. Mandatory payroll deductions will be withheld as required by state and federal law.

No other automatic deductions except those required by law will be made from an employee's pay without authorization of the Board.

The superintendent is authorized to certify payrolls and to issue checks on his/her signature alone in accordance with the duly certified payroll.

The check signer will be under the direction and control of the superintendent and the business manager who will determine the procedures for its use. The business manager will perform the duties of check signing should the superintendent be unavailable.

END OF POLICY

Legal Reference(s):

[ORS 243.650\(10\), \(16\)](#)
[ORS 243.666](#)
[ORS 243.820 to -243.830](#)

[ORS 332.505](#)
[ORS 332.534](#)
[ORS 652.110](#)

[ORS 652.120](#)
[ORS 652.610](#)

Cross Reference(s):

DLB - Salary Deductions

**West Linn-Wilsonville
School District 3J**

Code: **DLB**
Adopted: 12/04/06
Readopted: 1/11/16
Orig. Code(s): DLB

Salary Deductions

The Board authorizes, within the following restrictions, salary deductions for tax sheltered annuities, credit unions, union dues, approved charities, and other organizations specified in employee labor agreements.

1. A plan for salary deductions for any organization, company or individual must have advance approval from the business office;
2. Deductions are to be made in equal installments with the number of installments being determined by the number of pay periods in employee's job description;
3. A 30 day notice shall be given to the business office for starting or ending a salary deduction by an individual or as specified in agreements with carriers and within guidelines of federal and state laws;
4. Written approval of salary deductions by the employee is needed except for those federal or state regulated deductions.

END OF POLICY

Legal Reference(s):

[ORS 243.650\(10\)](#), (16)
[ORS 243.666](#)

[ORS 332.505](#)
[ORS 652.110](#)

[ORS 652.120](#)
[ORS 652.610](#)

I.R.C. §403 (2006).
29 C.F.R. § 541.603 (2004).

Cross Reference(s):

DL - Payroll Procedures

**West Linn-Wilsonville
School District 3J**

Code: **DLC**
Adopted: 12/04/06
Readopted: 1/11/16
Orig. Code(s): DLC

Expense Reimbursements

Expenses by district personnel in carrying out their official duties shall be reimbursed by the district upon the submission of a properly completed requisition and accompanied by supporting bills or receipts as required by the business office. Such expenses may be approved and charged to the proper budget line item.

Mileage will be paid at current established rates as approved by the Board for privately owned vehicles used for official district or school business.

END OF POLICY

Legal Reference(s):

[ORS 294.155](#)

[ORS 332.107](#)

[OAR 581-022-1660](#)

I.R.C. § 162 (2006); Business Expenses, 26 C.F.R. 1.162-1 (2006).

INTERNAL REVENUE SERVICE, PUBLICATION 463: TRAVEL, ENTERTAINMENT, GIFT AND CAR EXPENSES.

Cross Reference(s):

BHD - Board Member Compensation and Expense Reimbursement

**West Linn-Wilsonville
School District 3J**

Code: **DM**
Adopted: 12/04/06
Readopted: 1/11/16
Orig. Code(s): DM

Cash in District Buildings

Sound and prudent business procedures should guide school employees and students in collecting and handling money. All monies collected should be receipted, accounted for and deposited as provided in policy DIAB in accordance with procedures established by the business manager.

In no case may money be left in classrooms or left overnight, except where a safe is available to provide safe keeping of valuables. Money left in the safe should be no more than \$500. Efforts should be made to make deposits in order to avoid leaving money in a building overnight.

The Board will provide insurance coverage in a reasonable amount to protect against loss of money and checks.

END OF POLICY

Legal Reference(s):

[ORS 332.107](#)

**West Linn-Wilsonville
School District 3J**

Code: **DN**
Adopted: 1/11/16

Disposal of District Property

The superintendent may dispose of all obsolete, surplus, unwanted and/or excessively damaged equipment and supplies owned by the district in accordance with the following procedures:

1. The Board will pass a resolution declaring the property surplus;
2. Items estimated by the business manager to have a value of less than \$500 may be sold by the business manager at prices estimated to be the market values of the items. All sales by the business manager will be recorded by item, price and buyer;
3. Property or materials estimated by the business manager to be greater than \$500 may be declared surplus and may be sold by the business manager through a bidding procedure. If public sales fail to produce any interested buyers or bidders, remaining unsold materials may then, at the superintendent's discretion, be disposed of as scrap or junk or be donated to appropriate charitable or educational agencies.

If the district property was purchased with state, federal or private grant funds disposal of the property shall be made as outlined in the grant or by state or federal regulations.

END OF POLICY

Legal Reference(s):

[ORS 279B.055](#)
[ORS Chapters 279A, 279B](#) and [279C](#)
[ORS 332.155](#)

EDUCATION, TITLE 34 C.F.R. PART 80 § 80.32(e)

Cross Reference(s):

DID - Property Inventories

**West Linn-Wilsonville
School District 3J**

Code: **DNA**
Adopted: 12/04/06
Readopted: 1/11/16
Orig. Code(s): DNA

Disposal of Outdated Instructional Materials

All materials should be examined at least once a year to identify those which need to be discarded. Textbooks will be kept for one additional adoption period (twelve years total) and discarded at the end of that time under the direction of the principal.

Instructional materials having the following characteristics should be permanently discarded:

1. Poor physical condition (i.e., yellow pages, brittle, scratched, torn or otherwise marred for use;
2. Outdated format (i.e., fine print, unattractive visuals);
3. Obsolete and/or inaccurate material;
4. Inappropriate treatment of the subject when considered in relation to the needs of the users;
5. Mediocre or poor quality presentation of content (i.e., consider literacy, audio and visual qualities).

Materials which are to be discarded should be:

1. Stamped "DISCARD" on the inside cover and/or other obvious places. Each building teacher librarian has been furnished with a stamp which is to be used for this purpose.
2. Discarded materials should be sent to the district library office the week following summer dismissal.
3. They may be given to students or organizations interested in acquiring these materials for educational use. There shall be no cost to the district with organizations being required to pick up these materials and transport them at their own expense. Instructional materials include all types of book and audio-visual materials, i.e., library books, textbooks, filmstrips, recordings, transparencies, etc.

END OF POLICY

Legal Reference(s):

[ORS 279B.055](#)
[ORS Chapters 279A, 279B](#) and [279C](#)
[ORS 332.155](#)

EDUCATION, TITLE 34 C.F.R. PART 80 § 80.32(e)