
SILVER FALLS SCHOOL DISTRICT 4J

Regular Board Meeting
REVISED

Dr. Joe Morelock, Interim Supt.
Dan Busch, Assistant Supt.
Leslie Roache, Director of
Teaching & Learning
Kim Doud, Interim Director of
Finance

Monday, June 10, 2024

7:00 PM

Silverton High School Library
1456 Pine Street
Silverton, OR 97381

A G E N D A

1. **Call meeting to order and note attendance**
2. **Flag Salute**
3. **Agenda Review**
4. **Consent Agenda**
 - a. Approve minutes from the following meetings: May 2, 2024; May 7, 2024; May 8, 2024; May 13, 2024; May 20, 2024; May 21, 2024; May 22, 2024; and May 28, 2024.
5. **Silver Falls Education Association**
6. **Public Comment** - *If you would like to speak during public comment and are attending virtually, use the "raise hand" feature in Zoom. If you are attending in person, please approach the public comment table located in front of the Board.* **3**
7. **Administrator and Staff Reports**
 - a. Budget and Staffing Update
 - b. Transfer Update
 - c. Transportation Update
 - d. Early Retirement Incentive MOU **4**
 - e. Financial and Enrollment Reports **5**
8. **Discussion Item**
 - a. Budget Committee Applications and Interviews **6**
9. **Public Comment** - *Specific to Discussion and Action Items - If you would like to speak during public comment and are attending virtually, use the "raise hand" feature on Zoom. If you are attending in person, please approach the public comment table located in front of the Board.* **18**
10. **Action Items**
 - a. Suspend Policy DBDB - Fund Balance **19**
 - b. Budget Committee Member Selection
11. **Future Agenda Item Request**
12. **Adjourn**

The Silver Falls School District 4J, in compliance with the Americans with Disabilities Act of 1990 (ADA), will provide an assisted listening system (ALS) upon request. Please contact the District Administration Office at (503) 873-5303 forty-eight (48) hours in advance so arrangements can be completed.

VISITORS: Meetings of the budget committee are for the members to conduct official district business. All meetings are open to the public, except executive sessions which may be called according to Oregon law. Members of the public desiring to address the committee are asked to contact the superintendent at least one week in advance of the meeting. If

you wish to speak to the board, please give your name to the secretary, and the chairperson will provide you time under *audience with visitors*. Large groups are asked to designate a primary spokesperson.

Public Comment Process and Board Meeting Statement

Board Approved 9-13-2021 (Revised 8-8-2022)

The Silver Falls School Board invites and encourages citizen attendance at Regular Meetings of the Board and at Board Work Sessions. All Board business meetings (except for executive session) are open to the public and are conducted in public.

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Statement by the Board Chair or Vice Chair

We're glad you are here and welcome you to address the board with your ideas, concerns or compliments. Please keep the following in mind:

- If you wish to speak, please raise your hand to be recognized by the Board Chair. If attending remotely, please use the raise hand feature within Zoom.
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- Please understand that the Board's primary role is to listen and you likely will not receive an immediate response.
- Finally, remember we all model the way for our students and ask that you share your thoughts respectfully and in accordance with the SFSD Board Decorum Agreement.

Board Policy Cross Reference

BDC – Executive Sessions

BD/BDH – Board Meetings BDDC – Board Agenda

BDDH – Public Comments at Board Meetings

KL- Public Complaint

KL-AR (1) – Public Complaint Procedure

KL-AR (2) – Appeal to the Deputy Superintendent of Public Instruction

SFSD Board Decorum Agreement

Early Retirement Incentive – June 2024 Memorandum of Agreement

In response to the current budget reductions for the 2023-24 and 2024-25 fiscal years the Silver Falls School District (hereinafter “SFSD”) and Silver Falls Education Association (hereinafter “SFEA”) agree to the following:

1. This memorandum shall go into effect upon signature by both parties. The parties agree the ratification process will be completed no later than June 14, 2024.
2. In an effort to reduce the number of bargaining unit members impacted by a reduction in force, the District will offer the following early retirement incentive:
 - a. Any bargaining unit member who has not received a notice of a reduction in force and retires from active employment through the Public Employee Retirement System (PERS) with a retirement date between June 1, 2024 and August 31, 2024 shall be eligible for the early retirement incentive.
 - b. The early retirement incentive shall consist of a monthly deposit to the bargaining unit member’s HRA of \$1,000 per month for a total of twenty-four (24) months. The first deposit will be made no later than September 30, 2024 and the last deposit will be made prior to August 31, 2026.
 - c. In order for this program to be in effect a minimum of three (3) bargaining unit members must submit their SFSD resignation effective retroactive to June 14, 2024 and must apply to PERS for a retirement date between June 1, 2024 and August 31, 2024, no later than July 15, 2024.
 - d. Any issues arising from this MOU shall be taken through the normal contractual grievance procedure.
 - e. This MOU shall not set any precedence in the future or be used to establish a past practice.
 - f. Unless modified by this memorandum, all the other terms and conditions of the current collective bargaining agreement shall remain in effect. Terms of this memorandum shall be primary when the terms of this memorandum are in conflict with the current collective bargaining agreement.
 - g. In accordance with ORS 243.702, in the event any words or sections of the memorandum of understanding are declared to be invalid by any court of competent jurisdiction, by ruling of the Employment Relations Board, or by statute, then upon request of either party the invalid words or sections of the memorandum of understanding shall be reopened for negotiation. The remainder of the memorandum provisions shall not be affected.
 - h. This memorandum constitutes the sole and entire existing agreement between the parties and expresses all obligations of, and restrictions imposed upon, the District and the Union. The memorandum is subject to amendment, alterations, or additions only by a subsequent written agreement between and executed by the District and the Union. A waiver of any breach, term or condition of the memorandum by either party shall not constitute a precedent in the future enforcement of all of its terms and conditions.
3. This memorandum shall expire on September 1, 2026.

Silver Falls Education Association

Silver Falls School District

Date

Date

SILVER FALLS SCHOOL DISTRICT 4J

Current Enrollment as of 6/1/2024

| SCHOOL | KG | 1st | 2nd | 3rd | 4th | 5th | 6th | 7th | 8th | CURRENT TOTAL | JUNE 2023 TOTAL | JUNE 2022 TOTAL | JUNE 2020 TOTAL | CURRENT vs. JUNE 2020 | % CHG | JUNE 2022 vs. JUNE 2020 |
|-----------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|---|-----------------|-----------------|-----------------|-----------------------|--------------|-------------------------|
| BETHANY | 15 | 14 | 16 | 14 | 15 | 16 | 15 | 15 | 15 | 135 | 135 | 125 | 132 | 3 | 2.3% | (7) |
| BUTTE CREEK | 27 | 33 | 33 | 41 | 33 | 31 | 38 | 22 | 24 | 282 | 297 | 283 | 287 | (5) | -1.7% | (4) |
| CENTRAL HOWELL | 17 | 23 | 15 | 17 | 18 | 19 | 17 | 16 | 13 | 155 | 157 | 151 | 181 | (26) | -14.4% | (30) |
| COMMUNITY ROOTS | 17 | 15 | 17 | 15 | 23 | 9 | 5 | | | 101 | 95 | 98 | 128 | (27) | -21.1% | (30) |
| EVERGREEN | 9 | 9 | 8 | 8 | 10 | 7 | 8 | 11 | 7 | 77 | 75 | 79 | 81 | (4) | -4.9% | (2) |
| MARK TWAIN | 58 | 65 | 48 | 49 | 52 | 53 | | | | 325 | 286 | 262 | 349 | (24) | -6.9% | (87) |
| PRATUM | 9 | 5 | 10 | 8 | 4 | 7 | 10 | 7 | 7 | 67 | 65 | 66 | 72 | (5) | -6.9% | (6) |
| ROBERT FROST | 45 | 66 | 60 | 55 | 72 | 68 | | | | 366 | 377 | 344 | 406 | (40) | -9.9% | (62) |
| SCOTTS MILLS | 15 | 22 | 13 | 14 | 21 | 26 | 14 | 13 | 19 | 157 | 164 | 142 | 169 | (12) | -7.1% | (27) |
| SILVER CREST | 13 | 14 | 12 | 22 | 16 | 11 | 18 | 19 | 9 | 134 | 127 | 117 | 145 | (11) | -7.6% | (28) |
| SILVERTON MIDDLE | | | | | | | 132 | 141 | 175 | 448 | 439 | 459 | 499 | (51) | -10.2% | (40) |
| VICTOR POINT | 20 | 20 | 15 | 27 | 27 | 26 | 27 | 28 | 21 | 211 | 218 | 199 | 205 | 6 | 2.9% | (6) |
| SILVERTON HIGH | | | | | | 9th | 10th | 11th | 12th | 1,242 | 1,222 | 1,199 | 1,286 | (44) | -3.4% | (87) |
| | | | | | | 328 | 316 | 305 | 293 | | | | | | | |
| CURRENT TOTALS | 245 | 286 | 247 | 270 | 291 | 273 | 284 | 272 | 290 | 3,700 | 3,657 | 3,524 | 3,940 | (240) | -6.1% | (416) |
| JUNE 2020 TOTALS | 267 | 264 | 288 | 275 | 279 | 313 | 308 | 337 | 323 | 176 | | | | | | -10.6% |
| DIFFERENCE | -22 | 22 | -41 | -5 | 12 | -40 | -24 | -65 | -33 | 42.3% enrollment recovery from low in June 2022 | | | | | | |
| % DIFFERENCE | -8.2% | 8.3% | -14.2% | -1.8% | 4.3% | -12.8% | -7.8% | -19.3% | -10.2% | | | | | | | |

APPLICATION FOR BUDGET COMMITTEE

SILVER FALLS SCHOOL DISTRICT

612 Schlador Street

Silverton, OR 97381

Name Deborah Butler

Phone [REDACTED]

Home Address [REDACTED]

Occupation Music Teacher

Business Phone (if any) _____

Business Address (if any) _____

Number of Years in District 25

Do you have children attending school in the Silver Falls School District? no

Which schools? NA

Are you registered to vote in Oregon?

Yes

No

Please respond to the following questions. Additional sheets may be used if required.

1. What qualifications do you have that will help you to be a member of the Silver Falls School District Budget Committee?

College, High School Accounting Classes
Treasurer, Oregon Federation of Music Clubs
Treasurer of other small non-profits

2. What considerations led you to volunteer for service on the Budget Committee?

Interest in the Budge Committee
A desire to be involved in the process

[Redacted]

3. What do you see as the major issues facing education? [Redacted]

Using resources carefully

4. Other comments or information:

I am looking forward to learning more about this committee and helping to problem solve.

Thank you!

If you are selected you will be asked to sign a Decorum Working Agreement with the Board

Deborah Butler
Signature

June 2, 2024
Date

APPLICATION FOR BUDGET COMMITTEE

SILVER FALLS SCHOOL DISTRICT
612 Schlador Street
Silverton, OR 97381

Name Jacob Clotfelter

Phone [REDACTED]

Home Address [REDACTED]

Occupation Public Finance

Business Phone (if any) [REDACTED]

Business Address (if any) [REDACTED]

Number of Years in District 16

Do you have children attending school in the Silver Falls School District? Yes

Which schools? My son will be a freshman at Silverton High School next year.

Are you registered to vote in Oregon?

Yes

No

Please respond to the following questions. Additional sheets may be used if required.

1. What qualifications do you have that will help you to be a member of the Silver Falls School District Budget Committee?

I previously served as a member of the Silver Falls School District Budget Committee for two terms; a total of six years.

I worked in the Marion County Finance Department for five years.

I am currently employed in the Budget and Financial Services Office at Salem-Keizer Public Schools. I have worked there for four years.

I have a good understanding of public⁸ finance and budgeting that I believe will set me apart from other candidates.

2. What considerations led you to volunteer for service on the Budget Committee?

I have significant concerns about the future of Silver Falls School District. I am particularly alarmed about the spending versus revenue over the last few years.

3. What do you see as the major issues facing education?

I believe that declining enrollment coupled with the increasing costs of employing staff are a significant issue that must be addressed. I also believe wasteful spending is rife in public education. Every school district knew that ESSER funding would end September 2024 but spending continued as though it would last forever.

4. Other comments or information:

I believe that my professional experience working in a neighboring school district that is dealing with similar, albeit proportionally smaller, issues gives me the expertise needed to intelligently review the budget documents and provide useful feedback. My six years on the budget committee gives me history on the processes used to approve and adopt a budget.

If you are selected you will be asked to sign a Decorum Working Agreement with the Board

Jacob Clotfelter Digitally signed by Jacob Clotfelter
Date: 2024.05.29 15:41:33 -07'00'

Signature

May 29, 2024

Date

APPLICATION FOR BUDGET COMMITTEE

SILVER FALLS SCHOOL DISTRICT

612 Schlador Street

Silverton, OR 97381

Name Dr. Creighton Helms Phone _____

Home Address _____

Occupation Public Education Business Phone (if any) _____

Business Address (if any) _____

Number of Years in District 9

Do you have children attending school in the Silver Falls School District? Yes

Which schools? Victor Point

Are you registered to vote in Oregon? Yes No

Please respond to the following questions. Additional sheets may be used if required.

1. What qualifications do you have that will help you to be a member of the Silver Falls School District Budget Committee?

I currently service as the Director of Student Services and Federal Programs for the Gervais School District. In that capacity, I intimately work with a general fund, federal grants, and other funding sources for all programs, district-wide. I carry a national certification as a School Finance Officer (SFO) and have spent two years serving on the Willamette ESD budget committee.

2. What considerations led you to volunteer for service on the Budget Committee?

I have applied for service on the budget committee in the past, which I believe demonstrates a consistent desire to serve in this capacity. Our community is resilient and we will soon return to being a district where all students truly do thrive. My motivation to serve is juxtaposed between professional competence in the area of healthy district fiscal management and a personal desire to contribute to a process that benefits all students.

3. What do you see as the major issues facing education?

An issue facing education I believe is of paramount importance in our district is the potential in which those who students who begin with advantages accumulate more advantages over time, and those students who begin with disadvantages risk becoming more so over time. The crux of this issue is finding solutions that lift up opportunities for those who are less advantaged without sacrificing opportunities for anyone else.

4. Other comments or information:

I believe there is value in having voice on this committee from people who will make choices knowing they impact all students, including their own. It is in this space, when decisions are truly personal, are they taken with the utmost importance. I seek this service because I want to be a part of the solution that helps move this district, it's staff, and it's students, forward again.

If you are selected you will be asked to sign a Decorum Working Agreement with the Board

Creighton Carl Helms Digitally signed by Creighton Carl Helms
Date: 2024.06.01 08:13:38 -07'00'

Signature

06/01/2024

Date

APPLICATION FOR BUDGET COMMITTEE

SILVER FALLS SCHOOL DISTRICT
612 Schlador Street
Silverton, OR 97381

Name Kyle B. Palmer Phone [REDACTED]

Home Address [REDACTED]

Occupation Veterinary Hospital Administrator Business Phone (if any) [REDACTED]

Business Address (if any) [REDACTED]

Number of Years in District 57

Do you have children attending school in the Silver Falls School District? Not anymore

Which schools? N/A, but they did go to EF/RF/MT/SHS Fresh Campus and finally SHS.

Are you registered to vote in Oregon? Yes No

Please respond to the following questions. Additional sheets may be used if required.

1. What qualifications do you have that will help you to be a member of the Silver Falls School District Budget Committee?

20 yrs on the City of Silverton Budget Committee (2005-current); 8-10 yrs as Chair (hard to recall). 12 yrs as a Silverton City Councilor, 6 yrs as Mayor. Chair of the SFSD Bond Advisory Committee of 2007-10 overseeing construction of SHS Phase II. Member of the 2023 SFSD Bond Advisory Committee working on the 2023 Bond. Appointment to the SFSD Bond Oversight Committee had the 2023 Bond passed, as well as the same committee had a 2024 Bond been pursued. 34 yrs of managing multi-million dollar revenue generating veterinary hospitals (29 yrs for privately owned clinics and the last 5 yrs for VCA Animal Hospitals, a global corporation, including the last 18 months overseeing 4 different locations in Salem and Keizer

2. What considerations led you to volunteer for service on the Budget Committee?

Concern about the financial position that the district has found itself in, and an understanding of how a similar but different public entity has operated in consistent financial stability for 20+ years despite various economic changes. Certainly state funding is a huge difference, but I want to help. I don't need or want a resume filler and have no interest in attention - but I do have an enormous amount of relevant experience to draw on and no desire for that to serve no purpose

3. What do you see as the major issues facing education?

Despite the public's belief otherwise, state funding is absolutely the number one cause of our district's and other districts' financial struggles for the upcoming school year. Outside of education generally, I have a deep understanding of the long-term ramifications that unification has provided to SFSD in the way of aged facilities and an extremely challenging environment for passing any type of bond to aid in those issues.

4. Other comments or information:

Public trust is a major problem at this time in our district, though I would add that public trust of any public entity has been an issue for several years. I recognize the budget committee's role in providing that link of non-elected public representation in the most important process of each year. I voluntarily left the office of Mayor with a decent level of public support for the specific purpose of being able to continue serving our greater community in different ways

If you are selected you will be asked to sign a Decorum Working Agreement with the Board



Signature

5/29/24

Date

APPLICATION FOR BUDGET COMMITTEE

SILVER FALLS SCHOOL DISTRICT

612 Schlador Street

Silverton, OR 97381

Name Kellie Strawn Phone _____

Home Address _____

Occupation Stay-Home Mom Business Phone (if any) N/A

Business Address (if any) N/A

Number of Years in District 1

Do you have children attending school in the Silver Falls School District? Yes

Which schools? Central Howell Elementary

Are you registered to vote in Oregon? Yes No

Please respond to the following questions. Additional sheets may be used if required.

1. What qualifications do you have that will help you to be a member of the Silver Falls School District Budget Committee?

SEE NEXT PAGE FOR QUESTIONS AND ANSWERS

Application for the Silver Falls School District Budget Committee

Kellie Strawn



1. What qualifications do you have that will help you to be a member of the Silver Falls School District Budget Committee?

Prior to becoming a stay-home mom, I held a variety of positions over the course of 20 years, including bookkeeping for a large retail store, bookkeeping and quality control for an agribusiness/agricultural research firm, agricultural marketing and sales, communications coordinator, leadership development program director, and most recently teaching agricultural leadership and communications coursework. My professional and educational backgrounds have given me the opportunity to develop a diverse skillset that I believe would be an asset to the Silver Falls School District budget committee. Attention to detail, a practical understanding of budgeting and financial management, creative problem solving, and excellent communication skills are highlights of what I would bring to the committee.

2. What considerations led you to volunteer for service on the Budget Committee?

I began attending the Silver Falls School District Board meetings in September 2023, after my family moved back to Silverton. While the major financial challenges we face now were not yet known, I was interested to learn more about the operations of the district and where I could get involved. Over the course of the year, I have engaged in multiple forums to listen, learn, and share ideas. I view the seat on this committee as another way to contribute to maintaining a high level of excellence in our district and continuing to learn about the unique challenges of the educational system in Oregon.

3. What do you see as the major issues facing education?

From a budgeting perspective, our state seems to have a dysfunctional system whereby estimating revenue, expenses, reimbursements, etc. is a moving target. While an obvious solution is to make legislative changes at the state level, we cannot accomplish that overnight. Therefore, individual school districts face the challenge of working within this system to provide the best possible education and most opportunities to all students. Not an easy task, and one that requires creativity, responsible oversight, flexibility, and long-term planning.

4. Other comments or information:

Although my family has only been in the district for one year, with children attending school, I grew up in Silverton and attended K-12 grades here. I care about this community, and I am committed to staying involved to help restore trust, financial solvency and accountability, and a positive working and learning environment across all schools in the district.

Silver Falls School District 4J

Code: **DBEA**
Adopted: 5/11/98
Readopted: 4/10/17
Orig. Code(s): DBEA

Budget Committee

By law, the budget committee is charged with making recommendations concerning financial priorities.

The budget committee will have the responsibility for reviewing the financial program of the district, reviewing the proposed district budget as presented by the superintendent and recommending an annual district budget in keeping with the provisions of applicable state laws.

Educational policy decisions, however, are the responsibility of the Board, not the budget committee. The committee does not have the authority to add programs or to approve additional personnel or increase salaries. While the committee may, in effect, delete programs because of a fund decrease in arriving at a budget figure, the committee is charged primarily with a fiscal evaluation of programs. The committee may, alternatively, set an amount that changes the recommended budget and may request the administration make such changes in accordance with priorities set by the Board.

The budget committee consists of seven members appointed by the Board plus the elected Board members. To be eligible for appointment, the appointive member must:

1. Live and be registered to vote in the district;
2. Not be an officer, agent or employee of the district.

No budget committee member may receive any type of compensation from the district.

At its first meeting in July, the Board will identify vacant budget committee positions which must be filled by appointment of the Board. The Board will announce the vacancies and receive applications from interested persons during the month of July. An effort will be made to solicit applicants from throughout the district with consideration given to factors such as gender, occupation and place of residence within the district. The Board may appoint budget committee members to as many consecutive terms as deemed appropriate; however, it will be the usual practice to limit services to two consecutive three-year terms.

At the first regular Board meeting in August, the Board will review the names of persons filing applications and names of those persons who have served previously and are willing to be reappointed. At the first regular meeting in September, the Board will appoint persons to fill the vacant positions.

The appointive budget committee members will be appointed for three-year terms. The terms will be staggered so that approximately one-third of the appointive members' terms end each year. If any appointive member is unable to complete the term for which they were appointed, the Board will announce the vacancy at the first regular Board meeting following the committee member's resignation or removal. An appointment to fill the position for its unexpired term will be made at the next regular Board meeting.

At its first meeting after appointment, the budget committee will elect a presiding officer from among its members. It may also establish other ground rules as necessary for successful operation of the committee.

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.

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 committee shall announce the time and place for all such meetings, as provided by law. All meetings of the budget committee are open to the public.

The budget committee may request the superintendent or business manager for any information used in the preparation of or for revising the district's 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 district budget document, the budget committee's duties cease. The hearing on the approved district budget is held by 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](#)

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KL-AR (2) – Appeal to the Deputy Superintendent of Public Instruction

SFSD Board Decorum Agreement

Fund Balance

The Board recognizes its responsibility to establish an unreserved fund balance¹ in an amount sufficient to:

1. Protect the district from unnecessary borrowing in order to meet cash-flow needs;
2. Provide prudent reserves to meet unexpected emergencies and protect against catastrophic events;
3. Meet the uncertainties of state and federal funding; and
4. Help ensure a district credit rating that would qualify the district for lower interest costs and greater marketability of bonds that may be necessary in the construction and renovation of school facilities.

Consequently, the Board directs the superintendent to manage the currently adopted budget in such a way to ensure an ending fund cash balance of at least 10 percent of total adopted revenues.

In determining an appropriate unassigned fund balance, the Board will consider a variety of factors with potential impact on the district's budget including the predictability and volatility of its expenditures²; the availability of resources in other funds as well as the potential drain upon general fund resources from other funds³; liquidity⁴; and designations⁵. Such factors will be reviewed annually.

END OF POLICY

¹The Government Finance Officers Association (GFOA) recommends, at a minimum, that general-purpose governments, regardless of size, maintain an unreserved fund balance in their general fund of no less than 5 to 15 percent of regular general fund operating revenues, or of no less than one to two months of regular general fund operating expenditures. The Oregon Association of School Business Officials recommends, at a minimum, an unreserved 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.

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

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

⁴The 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.

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

Legal Reference(s):

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

[ORS 294.398](#)

[ORS 332.107](#)