

MOSSYROCK SCHOOL DISTRICT

School Board Budget Development Guidelines

2019-2020 Budget

The budget should direct resources toward the support of:

- The District's Vision, Mission and Beliefs for all students.
- The overall growth in student learning toward state and federal learning targets, as well as growth for each of the disaggregated groups. This includes students working above standard.
- A comprehensive educational program balanced to reflect overall community values, graduation requirements and social emotional learning.

In directing District resources toward the accomplishment of the above, the following guidelines will be followed:

- In financial planning for the current fiscal year as well as future years, the following requirements will be met:
 - Maintain a reserve fund of at least 10% of the general fund budget
 - Maintain sufficient reserves to annually transfer funds to the capital project fund and the transportation vehicle fund
 - Provide quarterly reviews and budget reports to the Board for the purpose of informing and future planning
 - Provide annual review of programs and budget reports for the purpose of planning and decision making
- Creating and annual review of the Capital Plan, including the long term planning for grounds and facilities and aging equipment
- Create a plan for the maintenance and improvement of the instructional and curricular program
- The Superintendent
 - Shall not cause or allow corporate assets to be unprotected, inadequately maintained, or unnecessarily risked
 - Shall protect and/or improve the public image and fiscal integrity of the district
 - Shall ensure current compensation and benefits do not deviate from the geographic and/or professional market for the skills employed insofar as District resources allow
 - Shall ensure longer term obligations can be met with projected revenues or shall establish safe avenues for modification of obligations if there are unforeseen changes to revenues or in the event of revenue loss