



# North Mason School District

## SUPERINTENDENT'S BUDGET GUIDELINES 2015 - 2016

**Introduction:** This document is based on the priorities of community and staff, the Board's guidelines for budget development, and revenue available for 2015-16. This document provides a conceptual budget plan for the District and fulfills two basic purposes:

1. To translate the Board's Ends and Executive Requirement policies into working priorities and specific requirements for staff to use in developing the 2015-16 budget, and
2. To create a transparent process for any interested person, linking the philosophical guidance of the Board to the operational direction of the District in order to show the basis for budget decisions. Ultimately, this plan should help show the "Why?" of the final budget.

**Budget Requirements.** At a minimum, the 2015-16 District budget will observe all requirements set forth in the Board's Budget Guidelines and Executive Requirement ER-4 (Budget Planning). Key elements are presented below. These requirements exist in tension with immediate needs. In the long term, they contribute to our continual, collective efforts to attract and retain quality staff and maintain quality programs. The budget will:

1. Be consistent with the board's established priorities;
2. Be presented in a comprehensive summary format understandable to the Board and community.
3. Adequately describe major budget initiatives and funding sources;
4. Compare, for each major fund type and activity, the amount of actual expenditures for the most recently closed fiscal year, budgeted expenditures for the current fiscal year, and proposed budget expenditures for the next fiscal year;
5. Disclose major budget development assumptions, including anticipated changes in state funding;
6. Provide adequate and reasonable budget support for Board development and other governance priorities, including the costs of fiscal audits, Board and committee meetings, Board memberships and legal fees;
7. Take into consideration fiscal soundness in future years and consider the building of organizational capabilities sufficient to achieve *Ends* in future years;
8. Reflect anticipated changes in employee compensation including inflationary adjustments, step increases, and benefits.

Further, the Superintendent shall not present to the Board a recommended budget which:

1. Plans for the expenditure in any fiscal year of more funds than are conservatively projected to be received or appropriated during the year unless otherwise approved by the Board in a multi-year projection;
2. Plans for the reduction, without approval of the Board, of the unreserved and undesignated general fund balance for any fiscal year to less than 5.0 percent of total expenditures;

## Program Priorities

1. The Board has directed the superintendent to fund a comprehensive educational program reflecting community values. This includes community and staff priorities for student learning (see District Success Plan) and research-based practices.
2. In 2015-16, the District focus will be:
  - **Eliminating the achievement gap**
  - **Ensuring all students meet/exceed grade level standards**
  - **Ensuring every student reaches their fullest potential**

### SPECIFIC GUIDANCE FOR BUDGET DEVELOPMENT

- |   |     |   |
|---|-----|---|
| <b>Enrollment</b>                       | 1.0 | Budgeted enrollment will be 1990 ± 10 FTE, which is consistent with the current year. Specifically, we anticipate an increase of 15-20 for K-5, a decrease of 15-20 FTE for 6-8, an increase of <10 FTE for 9-12 and no change for Running Start. <b>Available data from the Office of Financial Management indicates the percentage of population under age five to be approximately 5.4% in Mason County, less than the state average of 6.5%. However this indicates a flat growth curve as previous data (2010) indicated a rate of 5.3%.</b>   |
| <b>General Fund State Appropriation</b> | 2.0 | General Fund revenues <b>may</b> increase from 2014-15 due to legislative action. Basic Education Allocations and categorical funds will be estimated using prescribed formulas. <ol style="list-style-type: none"><li>2.1. We anticipate some potential certificated, classified and administrative “cost of living” increases.</li><li>2.2. We will anticipate that non-BEA categorical programs will receive a steady level of state funding (e.g., gifted education, truancy)</li><li>2.3. We will anticipate some increased class size reduction funding.</li><li>2.4. We anticipate funding of full-time kindergarten at both elementary</li><li>2.5. We anticipate an increase in MSOC (Materials, Supplies and Operating Costs) allocation per student FTE. This may include dedicated MSOC increases for technology.</li></ol> |