

## **Budget Development Parameters 2019-20**

The board sets an expectation for sound financial practices, appropriate checks and balances, prudent investments, and effective planning for and management of district resources.

Policy Governance 1000.2.4 Statement: Financial planning for any fiscal year or the remaining part of any fiscal year will not deviate materially from Board of Directors' Ends/Goals priorities, risk fiscal jeopardy, or fail to be derived from multi-year consideration.

The following parameters, listed in random order, will serve to guide our discussion, analysis, and development of the district's General Fund budget.

1. The district is committed to and accountable for providing high quality educational programs and learning opportunities for all students.
2. Resources (people, time, and funding) will be aligned in accordance with the district's "Roadmap", federal and state education reform standards, instructional strategies and assessments consistent with effective schools research.
3. The district will provide a safe and healthy learning environment for students and staff.
4. Decisions that change program or direction will only be made after considering their impact on student learning.
5. The district will comply with all relevant laws, regulations, contracts and labor agreements.
6. Teaching and Learning services, as well as other Central Services' support, are necessary to support instructional programs. Analysis discussion of the impact must accompany budget reductions in these areas.
7. Optional programs and activities for both staff and students that are not self-supporting should be considered for reduction first, safeguarding basic programs that are required by the state or district and considering the effectiveness of programs. Budget reductions should be focused, to the extent possible, in particular areas rather than across-the-board.
8. If the total number of employees is reduced, Reduction In Force (RIF) will be recommended only after reasonable placement alternatives have been exhausted.
9. In general, one-time resources will not be obligated to support ongoing expenditures. Projects and activities without ongoing funding should have a formal sunset date.
10. The district will not fail to maintain an unreserved fund balance of five percent (5%) or greater of the total General Fund budget, without board approval.