FISCAL MANAGEMENT GOALS AND OBJECTIVES

The Board of Education recognizes that money and money management comprise the foundational support of the whole school program. To make that support as effective as possible, the Board intends:

1. To encourage advance planning through the best possible budget procedures,

2. To explore all practical and legal sources of dollar income,

3. To guide the expenditure of funds so as to achieve the greatest educational returns,

4. To require maximum efficiency in accounting and reporting procedures,

5. To maintain a level of per pupil expenditure needed to provide high quality education, and

6. To maintain a minimum cash reserve in the amount necessary to operate without short-term borrowing.

As trustees of community, state, and federal funds allocated for use in local education, the Board of Education has the responsibility to protect the funds and use them wisely.

Adopted: September 25, 1978

Revised: September 9, 1984

Adopted: November 9, 1987

Revised: March 15, 2004