

The quantity and quality of learning programs are dependent on the funds provided and the effective, efficient management of those funds. It follows that achievement of the district's purposes can be best achieved through excellent fiscal management. Further, the Board recognizes the important trust it has given with the responsibility for managing a large amount of public resources. As trustee of local, state, and federal funds allocated to public education, the Board will be vigilant in fulfilling its responsibility to see that these funds are used wisely and for the purposes to which they are allocated.

Because of resource limitations, it is tempting to operate so that fiscal concerns overshadow the educational program. Recognizing this, it is essential that the district acts to ensure that education remains central and that fiscal matters are ancillary and contribute to the educational program. This concept shall be incorporated into Board operations and into all aspects of district management and operation.

In the district's fiscal management, the Board seeks to achieve the following goals:

1. To engage in thorough advance planning, with broad-based staff and community involvement, in order to develop budgets and guide expenditures so as to achieve the greatest educational return and the greatest contribution to the educational program for the dollars expended.
2. To establish levels of funding which will permit high quality education for the district's students.
3. To use the best available techniques for budget development and management.
4. To provide timely and appropriate information to all staff with fiscal management responsibilities.
5. To establish maximum efficiency procedures for accounting, reporting, business, purchasing and delivery, payroll, payment of vendors and contractors, and all other areas of fiscal management.