

### **FISCAL MANAGEMENT GOALS**

The quantity and quality of learning programs are directly dependent on the funding provided and the effective, efficient management of those funds. It follows that the District's purposes can best be achieved through excellent fiscal management.

The District's first obligation is the education of its children. However, the Board of Education recognizes the need to frame educational programs within the District's strategic and fiscal plan.

As trustees of the community's investment in plant, facilities, and operational funds, the Board has a responsibility to ensure that the investment is protected and used wisely. Competent personnel and efficient procedures are essential for sound management of fiscal affairs. The Superintendent of Schools and Chief Financial Officer will keep the Board of Education informed through reports – both oral and written – of the fiscal management of schools.

The Board seeks to achieve the following goals:

- A. To engage in thorough planning with staff involvement in order to develop budgets and to guide expenditures to achieve the greatest educational returns and contributions to the educational program in relation to dollars expended.
- B. To establish levels of funding based upon a strategic plan and fiscal plan that will provide high quality education for the district's students.
- C. To use the best available techniques for budget development and management.