

**FISCAL MANAGEMENT GOALS**

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

Because of resource limitations, there is sometimes a temptation to operate so that fiscal concerns overshadow the educational program. Recognizing this, it is essential that the District take specific action to make sure education remains central and that fiscal matters are auxiliary and contribute to the educational program. This concept shall be incorporated into Board operations and into all aspects of the District's 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 involvement, in order to develop budgets and to guide expenditures so as to achieve the greatest educational returns and the greatest contributions to the educational program in relation to dollars expended.
2. To establish levels of funding which will provide 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.

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