

BOARD POLICY

DCA DB

FISCAL MANAGEMENT BUDGET GOALS AND OBJECTIVES

JUNE 20, 1988

The budget of the school district ~~should~~ shall:

1. ~~Indicate to the people of the school district what it costs in dollars and cents to offer a particular type of educational program.~~ Provide information on the educational activities for which public funds are being expended and the costs thereof.
2. Ensure the continuance of this educational program for the budgeted period of time.
3. ~~Provide information on the educational activities for which public funds are being expended and is~~ Be regarded as an important public relations instrument as it communicates the prioritization of resources.
4. Serve as a means of financial control.
5. Provide the Board of Education and administration with the authority to make expenditures within a ~~pattern established by a predetermined educational program~~ the approved budget to support the educational programs.
6. Serve as a basis for determining the amount of revenue which must be obtained from local taxation.
7. Serve as an instrument that will facilitate accurate estimates of future expenditures.
8. Serve as an instrument by which the Board may study the expenditures of the District by budget categories, thus enabling them to better evaluate individual projects.