SCOTLAND BOARD OF EDUCATION Board Policy

Business/Non-Instructional Operations

Goals and Objectives

The Board of Education recognizes excellent fiscal planning as a key factor in attaining the district's educational goals and priorities. The Board shall:

- 1. engage in thorough advance planning of budgets;
- 2. explore all appropriate sources of revenue;
- 3. manage expenditures so as to achieve the greatest educational returns given the district's available resources; and
- 4. expect the highest standards in accounting and reporting procedures.

Budget planning is a cooperative process and should involve administrative staff, professional staff, employee associations, community organizations and the Board.