

## **FISCAL MANAGEMENT GOALS**

The School Committee recognizes that money and money management comprise the foundational support of the whole school program. To make that support as effective as possible, the School Committee intends:

1. To encourage advance planning through the best possible budget procedures.
2. To explore all practical and legal sources of dollar income.
3. To guide the expenditure of funds so as to achieve the greatest educational returns.
4. To require maximum efficiency in purchasing accounting and reporting procedures.
5. To maintain a level of per pupil expenditure needed to provide high quality education.

As trustee of community, state, and federal funds allocated for use in local education, the School Committee has the responsibility to protect the funds and use them wisely.

**ADOPTION DATE: DECEMBER 7, 1993**

**EFFECTIVE DATE: DECEMBER 7, 1993**