

**PARK COUNTY SCHOOL DISTRICT #6
BOARD OF EDUCATION POLICY**

CODE: DA

FISCAL MANAGEMENT AND 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 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.

The highest priority of budgeting the district's resources will be focused on providing a clear commitment to teaching students the designed curriculum within the framework of state and district standards. The primary goal of district budgeting will be to enhance student learning and performance. The effectiveness of this budgeting shall be determined by an analysis of the ability of students to know the curriculum and to demonstrate the skills expected for grade and subject curriculum through a standards based assessment system.

In the district's fiscal management, the Board seeks to achieve the following goals:

- to engage in thorough advance planning 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;
- to establish levels of funding which will provide high quality education for the students of the district;
- to use the best available techniques and processes for budget development and management;
- to provide timely and appropriate information to the Board of Trustees and all staff with fiscal management responsibilities; and
- to establish and implement efficient procedures for accounting, reporting, investing, purchasing and delivery, payroll, payment of vendors and contractors, and all other areas of fiscal management.

Adopted: 1/20/98
Revised: 10/16/01