

POLICY E 2

Burlington School District Policy E 2: FISCAL MANAGEMENT

Former Policy D

The quantity and quality of learning programs are partially dependent on the funding provided and the efficient and effective management of those funds. The goal of the School Board is to provide each student with the most effective and efficient educational program possible within the financial means available. In allocating resources, every effort will be made to ensure equivalence among schools in the assignment of personnel and instructional materials. Equivalence is not synonymous with uniformity.

The annual budget serves as a management tool to direct and limit expenditures. Monthly revenue and expenditure reports will be provided to Board members. The Board will adopt and periodically review fiscal management procedures detailing the preparation and distribution of such reports.

When the receipts realized by the School Department exceed those anticipated in any revenue category in the adopted budget document, such unanticipated amounts shall not be expended without approval of the Board, except as required to pay authorized expenses carried over from the previous fiscal year.

August 6, 1992	Policy reviewed
August 13, 1996	Policy reviewed
October 8, 1998	Policy reviewed
December 4, 1998	Policy reviewed, pending board approval
February 9, 1999	Policy revised
September 3, 2002	Policy reviewed