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