The Board recognizes that money and its management constitute the foundation of the entire school program. To make that support as effective as possible, the Board intends to:

- Encourage short- and long-range planning through the best possible budgeting procedures;
- Explore all practical and legal sources of monetary income;
- Guide the expenditure of funds to achieve the greatest educational returns;
- Require maximum efficiency in accounting and reporting procedures and compliance with GAAP;
- Maintain, within budget limits, a level of per-student expenditure needed to provide high quality education; and,
- Follow the Manual of Procedures for Public School Accounting and Budgeting.