## FISCAL MANAGEMENT GOALS

The Board of Education recognizes fiscal planning as a key factor in attaining the district's educational goals and priorities. The Board seeks to engage in thorough advance planning of budgets and to devise expenditures which achieve the greatest educational returns given the district's available resources.

The annual budget will be prepared in accordance with the Education Law of the State of New York, and shall be presented to the Board by the Superintendent of Schools for adoption.

Note: Prior policies, Policy Manual, 3000 and 3100, revised

Policy Adopted: March 12, 1997 Wayne Central School District