

## Board of Trustees Douglas County School District

## FINANCES

### BUDGET PLANNING

The Board of Trustees accepts the fiscal responsibility to spend the funds available to the District within the guidelines established by federal, state and local authorities to achieve the best educational result for the students of the District. Additionally, the Board considers the preparation of an annual budget to be one of its most important functions as the budget is the financial reflection of the educational plan for the District. The annual budget shall be designed to reflect the Board's objectives for the best educational results of the students of the District. The annual budget expresses the educational goals of the District within the scope of funds available from all sources.

Through the creation and implementation of the District's Strategic Plan, the Board of Trustees shall establish criteria for determining budgetary priorities, which shall serve to improve the achievement of students, and improve classroom instruction. Furthermore, the Board directs the Chief Financial Officer to estimate the annual cost of implementing the educational program of the District, and to prepare a long-range plan for the maintenance and replacement of facilities and equipment.

Reference: NRS Chapter 354

Date Adopted: 8/12/80

Date Revised: 9/13/16