One general objective of the school board is to promote excellence in education and to develop a concept of financial accountability beginning with the Board and working its way through the district administration; building level administration; teachers; and support staff.  The Board’s financial accountability to the students, parents, patrons, and employees will be met as the Board prudently provides the resources and support for a quality education for every child.  One measure of the board’s financial accountability will be the level of unreserved fund balance that it maintains in the Maintenance and Operation Fund.  The Board will make every effort to adopt a budget that provides for more than 3% , and less than 5%, unreserved fund balance in the M&O Fund.