

Houston County Board of Education

Monitoring: Review: Annually, in September	Descriptor Term: Fiscal Management Goals	Descriptor Code: 2.100	Issued Date: 09/14/26
		Rescinds: DA	Issued: 07/08/13

The Board shall practice sound fiscal management which guarantees maximum use of all resources provided. The Board assumes responsibility, within its financial capabilities, for providing at public expense all items of equipment, supplies, and services that may be required in the interest of education in the schools under its jurisdiction.¹

In fiscal management, the Board shall achieve the following goals:

1. Engage in advance planning with the Director of Schools/designee that incorporates community feedback;
2. Establish levels of funding which will provide quality education for the district's students; and
3. Require the Director of Schools/ designee to develop procedures for accounting, reporting, purchasing and delivery, payroll, payment of vendors and contractors, and all other areas of fiscal management. Financial policies and accompanying procedures shall be reviewed annually to ensure ongoing compliance.²

Legal References

1. [*Internal School Funds Manual, Section 3-1*](#)
2. [*Tenn. Comptroller of the Treasury, Fiscal Health Principles for Tenn. School Districts and Local Governments \(2026\)*](#)

Cross References

School District Goals 1.700