

Wilson County Board of Education

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| Policy Description: Fiscal Management Goals | Policy Number: 2.100 | Amended Date: 06/04/07 |
| | Rescinds: | Issued: 06/03/04 |

1 **GENERAL**

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

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8 In fiscal management, the Board seeks to achieve the following goals:

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- 10 1. To engage in advance planning, with broad-based staff and community involvement;
 - 11 2. To establish levels of funding which will provide quality education for the system's students;
 - 12 3. To use the available techniques for budget development and management;
 - 13 4. To provide timely and appropriate information to all staff with fiscal management responsibilities;
 - 14 5. To establish efficient procedures for accounting, reporting, purchasing and delivery, payroll, payment of
15 vendors and contractors, and all other areas of fiscal management.
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¹ TCA 49-3-314 (6) C; Tennessee Internal School Uniform Accounting Policy Manual; Section 4-19