



ANNUAL BUDGET PROCEDURE (BUD-P001)

Clarksville-Montgomery County School System

1.0 SCOPE:

- 1.1 This procedure outlines the process for developing the district's annual budget.

The online version of this policy is official. Therefore, all printed versions of this document are unofficial copies.

2.0 RESPONSIBILITY:

- 2.1 Chief Financial Officer (CFO)

3.0 APPROVAL AUTHORITY:

- 3.1 Director of Schools

4.0 DEFINITIONS:

- 4.1 District Annual Budget: Consolidated budget comprised of the General Purpose School Fund, Federal Projects Fund, Child Nutrition Fund, Extended School Programs Fund and Capital Projects Fund. Site based budgets for individual schools that align with School Improvement Plans are prepared separately.
- 4.2 Senior Leadership Team: Director of Schools, Chief Academic Officer, Chief Financial Officer, Chief Operations Officer, Director of Human Resources, Director of Communications, Director of Technology, Director of Secondary Education, Director of Elementary Education, Curriculum and Instruction Coordinator and Management Representative
- 4.3 Capital Outlay: Equipment
- 4.4 Capital Projects: Construction/Renovation Projects

5.0 PROCEDURE:

- 5.1 The Director of Schools and the Senior Leadership Team establish budget priorities that align with Board Goals and the Strategic Work Plan.
- 5.2 Calendar identifying timeline in the budget process is prepared and distributed to Department Heads and Principals.
- 5.3 Schools/Departments prepare Capital Outlay requests and submit to Chief Financial Officer (CFO).
- 5.4 Facilities Manager prepares Capital Projects Budget (ref. [FAC-P001](#)) and submits through the Chief Operations Office (COO) to Senior Leadership Team.
- 5.5 CFO and COO project enrollment for the coming year.
- 5.6 Department Heads/Principals analyze current staffing patterns and identify changes in staffing requirements and submit requests to CFO and Human Resources Director (HRD).
- 5.7 Departments prepare expenditure request and submit to CFO.
- 5.8 Business Affairs Office forecasts revenue estimates by source and rolls up salary schedule based on current staffing.



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- 5.9 CFO receives input from HRD who establishes recommended pay policy for classified staff.
- 5.10 CFO receives input when HRD negotiates with the Clarksville-Montgomery County Education Association's representatives regarding the certified staff's contract.
- 5.11 CFO and HRD meet with Department Heads and Principals to hear rationale for staffing and other budgetary needs.
- 5.12 The Director of Schools and Senior Leadership Team review budget requests and develop budget package.
- 5.13 School Board reviews proposed budget.
- 5.14 Department Heads and Principals are provided with feedback from School Board's proposed budget as it pertains to their individual areas of responsibilities.
- 5.15 Proposed budget is presented for public hearing.
- 5.16 Board approves proposed budget request.
- 5.17 Budget request is forwarded to the County Mayor for inclusion in the county budget process.

6.0 ASSOCIATED DOCUMENTS:

- 6.1 Capital Budget Procedure ([FAC-P001](#))
- 6.2 Budget Calendar
- 6.3 Strategic Work Plan
- 6.4 Board Goals
- 6.5 Proposed Budget Request

7.0 RECORD RETENTION TABLE:

<u>Identification</u>	<u>Storage</u>	<u>Retention</u>	<u>Disposition</u>	<u>Protection</u>
Budget Preparation Files	Business Affairs Office	6 years	Recycle	Copy of Budget on computer

8.0 REVISION HISTORY:

<u>Date:</u>	<u>Rev.</u>	<u>Description of Revision:</u>
12/06/02		Initial Release
3/12/03	A	Update Senior Leadership Team definition and title in 5.4, change PNF-P003 to FAC-P001, revise flowchart



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6/14/05	B	Add 5.6, renumber, rewrite 5.12 & 5.14, update flowchart
11/29/06	C	Add new 4.1 and remove L.B.O. definition, renumber, update SLT & update terminology throughout procedure, clarify 5.4, remove 5.11 [School Improvement Plans (SIP)] & renumber, remove SIP from 6.0 & add Board Goals, update flowchart

9.0 FLOWCHART:

9.1 A flowchart detailing this process can be found in "Exhibit A" of this procedure.

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