



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, Transportation 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 Department Heads: Chief Academic Officer, Chief Financial Officer, Chief Operations Officer, Chief Human Resources Officer, Chief Communications Officer, Chief Technology Officer, and Chief of Staff.
- 4.3 Senior Leadership Team: Director of Schools, Chief Academic Officer, Chief Financial Officer, Chief Operations Officer, Chief Human Resources Officer, Chief Communications Officer, Chief Technology Officer, Director of High Schools, Director of Middle Schools, Director of Elementary Schools, Director of Teaching, Learning, and Innovation, Director of Accountability, Chief of Staff, and General Counsel
- 4.4 Capital Outlay: expenditures for capital assets (acquire or upgrade equipment and site/building improvements)
- 4.5 Capital Projects: Construction/Renovation Projects
- 4.6 Budget package: All worksheets completed from Departments to prepare the Proposed Budget Request.
- 4.7 Proposed Budget Request: Document showing the budget requests for the upcoming budget year and presented for approval by the School Board and adoption by the County Commission.

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.



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- 5.2 Calendar identifying timeline in the budget process is prepared and distributed to Department along with budget worksheets and instructions (ref. BUD-F002, BUD-F003, BUD-F005, BUD-F006, BUD-F007, and BUD-W002)
- 5.3 Schools/Departments prepare Capital Outlay requests and submit to Assistant Facilities Manager.
- 5.4 Assistant Facilities Manager and Facilities Engineering Manager prepares Capital Projects Budget (ref. [FAC-P001](#)) and submits through the Chief Operations Officer (COO) to the Chief Financial Officer (CFO) and Senior Leadership Team.
- 5.5 CFO and COO project enrollment for the coming year using various resources.
- 5.6 Department Heads analyze current staffing patterns and identify changes in staffing requirements and submit requests to CFO in form BUD-F003.
 - 5.6.1 The Chief of Human Resources Officer (CHRO) meets with Instruction Department Level Directors to discuss further staffing needs.
 - 5.6.2 CHRO accepts special requests for market analysis. CHRO works with applicable Departments/Schools for normal market analysis requests based on the rotating schedule. CHRO sends all market analysis requests to the third party vendor to review.
- 5.7 Departments prepare expenditure request via budget worksheets and submit the budget package to the CFO (ref. BUD-F002, BUD-F005, BUD-F006, BUD-F007).
- 5.8 Business Affairs Office forecasts revenue estimates by source and rolls up salary schedule based on current staffing.
- 5.9 CFO receives input from the Director of Schools and Department Heads who helps establish recommended pay policy for the budget. CFO consults with the CHRO for any new positions regarding the appropriate grade and step.
- 5.10 CFO meets with Department Heads to discuss justifications for staffing and other budgetary needs.
- 5.11 The Director of Schools and Senior Leadership Team review budget requests and develop Proposed Budget requests for School Board review.
- 5.12 School Board reviews proposed budget (i.e. study sessions, one on one meetings, etc.).
- 5.13 Department Heads and Principals are provided with feedback from School Board's proposed budget as it pertains to their individual areas of responsibilities (i.e. principal meetings, classified rep meetings, etc.).
- 5.14 CFO updates the proposed budget per requests from the School Board and Senior Leadership Team and presents the proposed budget to the School Board at a study session.



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5.15 Proposed budget is presented for public hearing.

5.16 School Board approves proposed budget request.

5.17 Proposed Budget request is forwarded to the County for inclusion in the county budget process which includes a budget hearing by the Budget Committee and adoption of the budget by the County Commission.

6.0 ASSOCIATED DOCUMENTS:

6.1 Capital Budget Procedure ([FAC-P001](#))

6.2 Budget Calendar

6.3 Strategic Work Plan

6.4 Budget Worksheet (BUD-F002)

6.5 Request for Consideration of Additional Staffing Requirements (BUD-F003)

6.6 Dues and Membership Budget Worksheet (BUD-F005)

6.7 Staff Development Budget Worksheet (BUD-F006)

6.8 Equipment Budget Request Worksheet (BUD-F007)

6.9 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
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



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		[School Improvement Plans (SIP)] & renumber, remove SIP from 6.0 & add Board Goals, update flowchart
11/15/21	D	Many updates throughout to reflect the current process. Added forms BUD-F002, BUD-F003, BUD-F005, BUD-F006, BUD-F007.