

EL-5: FINANCIAL PLANNING/BUDGETING

Adopted: 07/26/00

Revised: 11/20/00; 03/13/03; 11/13/03; 04/12/12

Board of School Trustees

CLARK COUNTY SCHOOL DISTRICT

Financial planning for any fiscal year or the remaining part of any fiscal year will not deviate materially from the Board's Ends priorities, vision nor from the Board's Ends strategic imperatives, risk fiscal jeopardy, or fail to be derived from a multi-year plan.

Deletion  
Addition

Further, without limiting the scope of the foregoing by this enumeration, the Superintendent will not:

1. Make plans, which would cause the conditions described, as unacceptable to the policy EL-6, "Financial Condition and Activities."

Addition

2. Fail to identify strategic fiscal priorities, as required by [\*SB 157\*] as the beginning step of the budgeting process for any fiscal year, which priorities:

Addition

a. Demonstrably align with the Board's Ends vision for student achievement and with the Board's Ends strategic imperatives.

Addition

b. Serve as decision support structures throughout the internal budget development process for any fiscal year.

Addition

c. Serve as decision support structures throughout any budget cycle.

Addition

d. Trigger a waiver request on the agenda of a regular Board meeting prior to any budgeting or use of resources that would fail to align with these priorities.

Deletion  
Addition

~~23~~ Fail to include credible projection of revenues and expenses, separation of capital and operational items, cash flow, and disclosure of planning assumption.

Deletion  
Addition

~~34~~ Fail to provide resources for Board prerogatives during the year as set forth in the policy GP-17, "Cost of Governance."

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(continued)

*Board of School Trustees*

CLARK COUNTY SCHOOL DISTRICT

Deletion  
Addition

45. Fail to present for public input, prior to the meeting in which the Board is expected to approve the tentative budget, a budget and plan with sufficient detail regarding spending levels that are under consideration to show alignment of said spending levels: with the identified priorities described under item 2 of this policy.

Addition

Deletion

~~A. With the Board's Ends priorities, and~~

Deletion

~~B. With the District's academic priorities, and~~

Deletion

~~C. With the District's fiscal priorities.~~

Addition

6. Fail to present for public input, prior to the meeting in which the Board is expected to approve the tentative budget:

Addition

A. A listing of any new position(s) or title(s) proposed to be created that did not:

Addition

a. Exist in the prior fiscal year tentative budget, and/or

Addition

b. Appear on a monthly recap report during the previous budget cycle

Addition

B. The Assignment Type code proposed to be assigned to each position or title in the list and a narrative justification for the proposed Assignment Type code, and

Addition

C. A narrative description of the strategic value of each proposed position or title in context of the identified priorities described in item 2 of this policy.

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(continued)

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- Deletion/Addition 57. ~~Fail to provide a mid-year fiscal status report on a regular Board meeting consent agenda, within sixty (60) days of the end of each month, a~~  
Deletion ~~monthly fiscal recap report that includes narrative:~~
- Deletion ~~A. Detailing the District's progress toward its current publicly stated fiscal priorities, and~~
- Deletion ~~B. In the context of the District's current publicly stated academic priorities.~~
- Addition A. Recap of budget appropriation transfers between governmental functions of all funds as required by NRS 354.598005.
- Addition B. Recap of full-time equivalent (FTE) transfers between governmental functions of all funds.
- Addition C. Recap of full-time equivalent (FTE) transfers between District Assignment Type code categories.
- Addition D. Running totals for each of the above transfers.
- Addition E. For each of the above transfers, a brief narrative detailing its alignment with the identified priorities described in item 2 of this policy and/or detailing the applicable waiver granted in item 2. d. of this policy.
- Addition F. A listing of any new position(s) or title(s) created since the last monthly recap, the Assignment Type code given to each, and a brief narrative description and justification of each new position, title and assignment type code.

PRELIMINARY DRAFT ONLY

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(continued)

Board of School Trustees

CLARK COUNTY SCHOOL DISTRICT

Deletion/Addition

~~68.~~ Fail to appropriately pursue alternative or non-traditional potential funding sources if said potential sources:

- A. Supplement traditional funding sources, and
- B. Directly align with and support the Board's Ends priorities and the District's current publicly stated academic and fiscal priorities.

Deletion/Addition

~~69.~~ Fail to inform the Board prior to a final vote on a budget or plan that could jeopardize current or future funding levels.

Addition

10. Fail to maintain the online budget and fiscal transparency tool known as Open Book.

Addition

11. Fail to budget, plan, create and fill positions in alignment with the Position Budgeting Process Flow (Appendix A to this policy):

Addition

A. The purpose of which is to support strategic decision making with regard to positions in the District, in alignment with the identified priorities described in item 2 of this policy.

Addition

B. Which serves as a strategic decision support structure for use by any person authorized to budget, plan, create or fill any position in the District.

Addition

C. Development and subsequent amendment of which is the responsibility of the Superintendent, though Board members may suggest changes. The Board formally approves the document and any subsequent amendment of the document in order for it to become Appendix A to this policy.

Addition

D. Adherence to which in creation of any new position should generate a statement of the relevance of each position to student achievement, which statement may be used to populate the position description window for that position in Open Book.

EL-5: FINANCIAL PLANNING/BUDGETING  
(continued)

Board of School Trustees

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Addition

E. Nor fail, in any instance in which misalignment with which does occur, to:

Addition

i. Report said instance in the next regular meeting of the Board, and

Addition

ii. Place on the agenda, for discussion and possible action by the Board, of the next regular meeting of the Board for which legal and appropriate notice for that agenda item can be generated.

Addition

12. Enter into or allow to be entered into any contract, Memorandum of Understanding or other formal agreement without prior public disclosure of:

Addition

A. Any personal or professional relationship between any party to the agreement and any employee of the District with any ability to influence the potential decision to enter into the agreement, and

Addition

B. Any specific personal, financial or professional benefit of the agreement to any employee of the District.