

SE-5: FINANCIAL PLANNING/BUDGETING

Adopted: 07/26/00

Revised: 11/20/00; 03/13/03; 11/13/03; 04/12/12; 09/22/16
05/25/17

Board of School Trustees

CLARK COUNTY SCHOOL DISTRICT

Financial planning for any fiscal year or the remaining part of any fiscal year shall align with and provide focused support for the Board Vision, Strategic Imperatives, Pledge of Achievement, other support strategies, protect against fiscal jeopardy and be derived from a multi-year plan.

Further, without limiting the scope of the foregoing by this enumeration, the Superintendent shall:

1. Make plans, which meet acceptable practices set forth in policy SE-6: Financial Condition and Activities.
2. Include credible projection of revenues and expenses, separation of capital and operational items, cash flow, and disclosure of planning assumption.
3. Provide resources for Board prerogatives during the year as set forth in the policy GP-17: Cost of Governance.
4. Present for public input a budget and plan with sufficient detail regarding spending levels that are under consideration to show alignment of said spending levels:
 - A. With the Board Vision, Strategic Imperatives, Pledge of Achievement, and other support strategies, and
 - B. With the District fiscal priorities.
5. Provide a mid-year fiscal status report that includes narrative:
 - A. Detailing the District's progress toward its current publicly stated fiscal priorities, and
 - B. In the context of the Board's current publicly stated academic priorities.

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(continued)

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6. 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 Vision, Strategic Imperatives, Pledge of Achievement, other support strategies priorities, and the District's current publicly stated fiscal priorities.
7. Inform the Board prior to a final vote on a budget or plan that could jeopardize current or future funding levels.