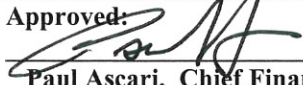
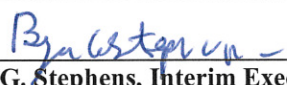




COBB COUNTY COMMUNITY SERVICES BOARD
DOUGLAS COUNTY COMMUNITY SERVICES BOARD

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Policy # 2004	Budget Preparation
Origination Date: May 1997	
Revision Date: March 2004; June 22, 2007; June 11, 2008; July 10, 2009	
Reviewed Date: March 2005; March 15, 2006; July 29, 2010; September 24, 2012; July 21, 2013; October 7, 2014, October 17, 2016	
Approved:	
 Paul Ascari, Chief Financial Officer	 Bryan G. Stephens, Interim Executive Director

POLICY:

It is the policy of the Cobb County Community Services Board and the Douglas County Community Services Board to prepare and maintain an annual budget for each CSB for operating and reporting purposes.

PROCEDURE:

1. The Chief Financial Officer (CFO) is responsible for preparing and maintaining the annual budgets for the Community Services Boards.
2. The CFO coordinates the preparation of the program budgets with the Department Directors, the Executive Director and Accounting Staff.
3. The Executive Director and the Board of Directors for each Community Services Board are responsible for approving the budgets.
4. The Assistant Finance Director will direct the accounting staff in using the board approved budgets to complete the state budget forms for submission to DBHDD.
5. Department Directors may request to move funds between budget line items within program departments during the fiscal year with the approval of the Executive Director and the CFO after a review of the overall agency and program financial ability to make the change.
6. If DBHDD makes amendments to any of the state contracts during the fiscal year, then the CFO will review and analyze the changes to determine the effect on the organization.
7. The Board of Directors will be notified of funding changes made by DBHDD and the impact of those changes on the organization.
8. If the funding changes are negative, the agency may need to adjust program budgets by reducing expenditures.