



## Administrative Regulation 3110 Budget Planning

**Responsible Office:** Office of Business & Financial Services

### **REGULATION**

1. The Superintendent and the Chief Financial Officer have the responsibility for coordinating the development of the budget. Their efforts will include input from individuals at all levels of the school district as well as consideration of information from sources outside the school district.
2. The allocation of funds for major appropriations shall be made in accordance with formulas developed which consider educational needs first. These formulas shall consider such items as:
  - a. Number and assignments of classroom teachers.
  - b. Number and assignments of special education and other certificated (licensed) support personnel.
  - c. Number and assignments of school administrators.
  - d. Number and assignments of clerical personnel.
  - e. Number and assignments of custodial personnel.
  - f. Number and assignments of maintenance personnel.
  - g. Allocation of instructional supplies, equipment, books and related materials.
  - h. Allocation of custodial supplies.
  - i. Transportation and safety of students.
  - j. Allocation for building and grounds modifications and repairs.
3. The Board of Trustees shall participate in the decision making at all major levels of the budget development. These shall be:
  - a. Approval of changes or additions in the instructional program.
  - b. Approval of proposed salary schedules.

- c. Approval of all major changes or additions related to transportation, physical plants or personnel.
  - d. Approval of the tentative budget.
  - e. Approval of the final budget after public hearing.
  - f. Approval of any amendments to or augmentation of the final budget.
4. Estimates of revenues shall be in accordance with the current Statutes of Nevada and expenditure estimates shall be based on projected enrollments and allocation formulas.
  5. Information relative to the development of the budget shall be open to inspection by an interested citizen or group.

**IMPLEMENTATION GUIDELINES & ASSOCIATED DOCUMENTS**

1. This regulation reflects the goals of the District's Strategic Plan, Envision WCSD 2015 – Investing in Our Future.
2. This regulation complies with Board Policy 3110, Budget Planning.
3. This regulation complies with Nevada Revised Statutes (NRS) Chapter 354, Local Financial Administration.
4. This regulation complies with Nevada Revised Statutes (NRS) Chapter 387, Financial Support of School System.

**REGULATION HISTORY**

Date	Revision	Modification
8-22-1967	1.0	Adopted
5-28-1968 5-14-1976 6-15-1984 5-12-1992 11-11-1997	2.0	Revisions