



Administrative Regulation 3170

BUDGET ADMINISTRATION

Responsible Office: Office of Business & Finance

REGULATION

1. The Superintendent, with the advice of the Leadership Team, shall have final responsibility for administration of the budget.
2. Revenues
 - a. The amount of funds available for appropriations is governed by the amount of available revenues. The amount of available revenues is dependent to a large extent on student enrollment. Estimates of enrollment for the succeeding year will be submitted to the Superintendent on February 1.
 - b. The Chief Financial Officer shall be responsible for keeping the Board of Trustees and the Superintendent informed regarding anticipated and actual revenues, in order that appropriations can be adjusted accordingly.
3. Appropriations
 - a. The Chief Financial Officer and the Leadership Team shall be responsible to the Superintendent for proper administration of the budget appropriations and for all activities under their direct control in accordance with the approved budget. The Superintendent shall delegate responsibility for administration of certain appropriations to school principals and department heads.
 - i. School principals shall be responsible for the administration of appropriations to individual schools.
 - ii. Division and department heads shall be responsible for administration of non-salary appropriations, for activities under their supervision. Personnel may be employed in accordance with the numbers authorized by the budget for each classification. Requests for permission to deviate in the employment of personnel from the numbers authorized in the budget for each classification shall be submitted to the Superintendent.
 - iii. Schools, divisions and departments may carry over from year to year an amount not to exceed eight percent (8%) of their total appropriation.

- iv. The Assistant Superintendent, Capital Projects & Facilities Management, shall be responsible for administering appropriations for maintenance and repair of buildings, grounds and equipment.
 - v. The Assistant Superintendent, Capital Projects & Facilities Management, shall be responsible for administration of appropriations for utilities, telephone services, insurance premiums, related fixed charges, employee health insurance and life insurance.
 - vi. The Chief Financial Officer shall be responsible for administration of appropriations for tax sheltered annuities, OASI and Public Employees Retirement System contributions.
4. The number of teachers computed under the formulas adopted as part of the budget shall determine the total number of teachers to be employed by the District. The Assistant Superintendent, Public Policy, Accountability & Assessment, shall be responsible for computing and submitting to the Office of Human Resources, information on the total number of teachers that may be employed:
- a. The initial allocation of teachers for each year shall be made in March of the preceding school year, and shall be based on estimates of enrollments for the succeeding year. This allocation will govern the number of teachers that are allocated to individual schools for the succeeding year and the number of deferred allocations to be used in fall staffing review.
 - b. Based on initial enrollments at the beginning of the school year, each school's enrollment will be reviewed by grade level and individual class sizes. Adjustments in allocation will be made based on the district's allocation formula.
 - c. All allocation of teachers shall be under the direction of the Area Assistant Superintendents and approved by the Superintendent.
5. The Chief Financial Officer shall compute the appropriations to schools. The initial allocation funds shall be made to each school in May, based on estimated enrollment.
- a. An allocation adjustment shall be made to each school in October on the basis of the actual enrollment.

6. The Chief Financial Officer shall provide information and advise the principals, division and department heads regarding the amount of appropriation, expenditures, encumbrances and remaining balance in all budget categories.
7. The Office of Business and Finance shall submit a quarterly report to the Board of Trustees and the Superintendent giving the status of revenue and appropriations by major and subordinate budget classifications.
8. Overall Administration
 - a. The Chief Financial Officer shall be responsible for analyzing financial data and submitting special reports to the Superintendent and the Board of Trustees as appropriate.

IMPLEMENTATION GUIDELINES & ASSOCIATED DOCUMENTS

1. This regulation reflects the goals of the District's Strategic Plan, Envision WCSD 2015 – Investing in Our Future.

REGULATION HISTORY

Date	Revision	Modification
8-22-1967	1.0	Adopted
5-28-1968	2.0	Revised
6-15-1984	3.0	Revised
5-12-1992	4.0	Revised
11-11-1997	5.0	Revised