

Administrators Operating Guide is intended to supplement and define Board policies, serve as administrative regulations and official directives.

TABLE OF CONTENTS, SECTION 6

6.1 INTRODUCTION

6.2 OVERVIEW OF PROGRAM AND ACTIVITY - BASED BUDGETING

6.3 IMPLEMENTATION

6.4 POSITION CONTROL INVENTORY SYSTEM

6.5 DIRECT ALLOCATIONS OF SCHOOL RESOURCES

6.6 BUDGET ENHANCEMENTS

6.7 GUIDELINES FOR BUDGET TRANSFER/AMENDMENT REQUESTS

Administrators Operating Guide is intended to supplement and define Board policies, serve as administrative regulations and official directives.

6.1 INTRODUCTION

The Tyler Independent School District's budgeting system is designed to implement cost effective methods of allocating and utilizing resources. Budgeting decisions require creative use of inputs to deliver an expected level of productivity. TISD uses a program - and zero based - budgeting system.

Administrators Operating Guide is intended to supplement and define Board policies, serve as administrative regulations and official directives.

6.2 OVERVIEW OF PROGRAM AND ZERO BASED BUDGETING

Program- and zero based budgeting consists of the following primary processes:

- Planning – setting goals, objectives, program standards, and priorities to be achieved by each organization.
- Programming - grouping planned functions of each organization into programs and separating each into distinct activities; evaluating, ranking, and selecting alternative activities for addressing goals, objectives, and priorities.
- Budgeting – determining fiscal requirements for each activity and allocating resources to implement them.
- Evaluation – delineating, obtaining and providing information to support planning, programming and budgeting decision; and measure cost effectiveness of the results of the planned activities.

Administrators Operating Guide is intended to supplement and define Board policies, serve as administrative regulations and official directives.

6.3 IMPLEMENTATION

Organizations in TISD will develop separate budget decision packages for both program maintenance requests and program enhancements (if applicable).

Program maintenance requests allow for the continuation of existing programs at a level essential to meet adopted district standards such as staffing, course base costs, and equipment standards. Requests include staffing allocations and per pupil allocations to each school for purchased services, supplies, and equipment necessary to provide all students with equal access to the district's educational programs and adequate support services.

Specific forms and instructions will be provided to all program managers annually.

Administrators Operating Guide is intended to supplement and define Board policies, serve as administrative regulations and official directives.

6.4 POSITION CONTROL INVENTORY SYSTEM

The Position Control Inventory System is maintained by the Human Resources to ensure that full-time equivalent (FTE) allocations are within the approved limits established by the Board of Trustees. This file is used for the following:

- A budgeting tool for salary and personnel projections.
- Ensure accurate expenditure of payroll.
- Ensure accurate evaluation assignment information.
- Ensure accurate delivery of paychecks and district correspondence.

The Position Control Inventory System drives the personnel and payroll files; therefore, accuracy of information in the Position Control Inventory System affects accuracy of information in the personnel and payroll files. Changes to these records are processed with a transmittal form from Principals or Managers to Human Resources and the Payroll Office detailing new allocations, replacements for resignations, and transfers.

All requests for new allocations (new previously unallocated positions and new previously unallocated pay grade changes) should be first submitted through your respective supervisor and then approved by the Superintendent.

Administrators Operating Guide is intended to supplement and define Board policies, serve as administrative regulations and official directives.

6.5 DIRECT ALLOCATIONS OF SCHOOL RESOURCES

Ongoing activities at the building level will be supported on the basis of direct allocations. Direct allocations are defined as staffing allocations and per pupil allocations. These allocations are used to provide the necessary personnel services, consumable supplies, equipment and current inventories of instructional materials needed for currently implemented programs.

The formula for the base allocation will be approved by the District Superintendent's Advisory Council and communicated to the building principals. Staff (full time equivalent – FTE) and per pupil (non-payroll) allocations will be made utilizing projected enrollment, course registration, programs, and FTE staff where appropriate. In addition to these base allocations, impact resources will also be allocated utilizing a weighting of the enrollment for the proportion of the students identified as special populations. The special populations are identified as bilingual/ESL, compensatory/remedial, gifted/talented, vocational, and special education.

Deviations from the total (base plus impact) allocations for staff or per pupil costs will be treated as an enhancement.

Administrators Operating Guide is intended to supplement and define Board policies, serve as administrative regulations and official directives.

6.6 BUDGET ENHANCEMENTS

Budget packages for enhancements should include, but not be limited to, the following:

- Mandates for the enhancement.
- Impact on stated goals and objectives as well as populations served.
- Total one-time and recurring costs per year, including direct and support salaries and costs.
- Programs, activities, staff, and other costs that could be eliminated or reduced as a result of this enhancement.

Budget packages for enhancements should be submitted to your respective supervisor for review and approval. Packages approved by your supervisor will then be submitted to the District Superintendent's Advisory Council for review and action. Packages should be submitted as early in the fiscal year as possible to allow time for review and coordination with the overall budget process.

Administrators Operating Guide is intended to supplement and define Board policies, serve as administrative regulations and official directives.

6.7 GUIDELINES FOR BUDGET TRANSFER/AMENDMENT REQUESTS

Should it become necessary to redistribute budget appropriations or amend the budget, the following guidelines are to be observed:

General Rules

Requests to transfer budget appropriations should be submitted to Financial Services by the campus principal or department head, or his/her designee.

Financial Services is responsible for computer approval or disapproval of the request.

Requests to amend the budget due to unanticipated revenue will be processed by Financial Services if they are in writing, detailing the source and amount of the unanticipated revenue (if any), along with the appropriate budget code to be amended. These written requests are to be directed to Financial Services.

Year End Procedures

The Budget Office will notify all schools and organization managers of the cut-off date for requesting budget transfers and amendments for the current school year. Any transfers/amendments necessary after the cut-off date will need to be handled on an individual basis by contacting the Assistant Superintendent of Finance & Operations.

Financial Services will review the revenues received and the expenditures/encumbrances recorded to date in the general ledger and compare this to the latest amended budget. Any necessary amendments will be recommended for approval to the Board of Trustees.