



WINDHAM SCHOOL
DISTRICT

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PAGE: 1 of 4
SUPERSEDES: OP-11.04
March 31, 1998

SUPERINTENDENT DIRECTIVE

SUBJECT: BUDGETING

AUTHORITY: Section .002 and Section .006-8, Texas Government Code; Chapter 19, Texas Education Code; WBP-02.00; WBP-03.20 (rev. 1)

APPLICABILITY: Windham School District (WSD or District)

POLICY:

The Superintendent shall provide for the preparation and adoption of the annual budget, using available funds from the Foundation School Program, Memorandums of Understanding between the Texas Department of Criminal Justice (TDCJ) and Windham School District, the interagency contract between Texas Workforce Commission and TDCJ, Federal sources, interest and other miscellaneous income. All funds appropriated to the WSD shall be accounted for and disbursed under the direction of the Superintendent. The annual budget shall be approved by the WSD Board of Trustees (Board) and shall cover the fiscal year, September 1 through August 31, which corresponds with the State of Texas fiscal year.

PROCEDURES:

I. Budget Preparation Levels

A. Original Request

1. The Principal or department head is delegated the responsibility for the operation of an organizational unit; therefore, he/she is responsible for directing and controlling the expenditures related to that operation.
2. Individuals shall have input as to supplies, equipment and materials needed to complete their tasks.
3. All budget requests from the unit and department level shall have a well constructed justification centered around the District's objectives, as well

as specific unit and department objectives (e.g., to fulfill a specific goal listed in the campus plan).

B. Regional Administrator/Department Head

1. At the administrative level all budget requests shall be reviewed as to overall District objectives and critical needs.
2. Revisions shall be made at this level to match current budget levels or to be in accordance with instructions received from the Division of Administrative and Business Services (Business Office).
3. Once budgets are approved by the Regional Administrator/department heads, the budget information is submitted electronically to the Business Office.

C. Business Supervisor

1. Information received from the units and administrative offices is compiled by the Business Supervisor. Equipment requests are reviewed to establish whether they should be funded through WSD regular or grant funds. Budget requests are reviewed and if questions arise, the Business Supervisor shall communicate with the principals/department heads requesting a change or further information to support the request. Once all issues are resolved, that particular unit's budget is completed.
2. Once all unit/department budgets are reviewed and funding is adjusted, a proposed district budget is prepared for review by the Chief Financial Officer.

D. Chief Financial Officer

1. The Chief Financial Officer reviews the proposed budgets. If needed, meetings are held with regional administrators and/or division directors to discuss their budgets with both the CFO and Business Supervisor.
2. Once these budgets are reviewed a final budget package is prepared for the Superintendent for review.

E. Superintendent Review, Revision and Approval

1. The budget prepared by the Business Office is reviewed by the Superintendent to assure availability of funds and adherence to the objectives of the District.
2. Revisions may again be necessary.

3. A final budget shall be prepared for submission to the Board at the July/August meeting.

F. Board approval of Budget

II. Budget Timelines and Instructions

- A. Instructions for the preparation of the annual budget shall be forwarded to each Principal and department head by February 1.
- B. The package shall contain detailed instructions for preparation of the information needed to complete the budgeting process.
- C. The date deadlines for the submittal process shall be determined by the WSD Chief Financial Officer and outlined in the budget package and also in the school calendar.
- D. Once the Principal and staff have discussed their campus priorities and have outlined their budget request, the information is submitted.

III. Budget Operation and Control

- A. Principals and department heads shall have a budget for their area of responsibility. They are expected to operate within the budget, and it is their responsibility to see that each teacher or department does not overspend the amount budgeted.
- B. Regardless of the department or position, the following restrictions shall apply:
 1. All new and replacement positions shall be approved by the Division of Human Resources and the Superintendent.
 2. The Superintendent delegates the authority to transfer funds within approved budgeted groups to the WSD Chief Financial Officer.
 3. The Superintendent is specifically authorized by WBP-03.02, "WSD Superintendent Responsibilities and Authority," to approve adjustments in the budget for any changes dictated by the Texas Education Agency policy or the Board.
- C. The Business Supervisor shall serve as Budget Control Officer. The Budget Control Officer shall notify the individual department heads and Principals when a budget is overspent. Notification is also required if quoted costs would result in overspending of a budget group. At this point, a decision is made by the Budget Control Officer to reduce or cancel the requisition or transfer funds to cover the overage.

- D. The unit Principal or department head or their designee shall act as Budget and Supply Coordinator to ensure budgeted funds are properly expended at the local level.
- E. The Superintendent shall direct expenditures and purchases within the limits of the detailed annual budget. If there is a need to reduce spending, the Superintendent can take measures to reduce District expenditures, such as curtailing hiring (e.g., holding a position vacant for 90 days before posting), placing a freeze on purchasing equipment or reducing travel.

Debbie Roberts, Superintendent
Windham School District