1.0 SCOPE:

1.1 This procedure describes the process in which the Business Department calculates teacher allocations for each school based on enrollment at the Washoe County School District.

2.0 RESPONSIBILITY:

2.1 Chief Financial Officer

3.0 APPROVAL AUTHORITY:

3.1 Budget Analyst

_____   _____
(Approval signature on file)
Signature   Date

4.0 DEFINITIONS:

4.1 Discretionary Adjustment – school(s) ending up with an allocation that differs from the allocation indicated by the staffing ratio.

5.0 PROCEDURE:

5.1 The budget analyst maintains the allocations database.

5.2 The Budget Analyst receives enrollment data from Chief Financial Officer which is prepared by school principals.

   5.2.1 The data is the enrollment by grade for the upcoming year as estimated by principals.

5.3 Preliminary Enrollment data is received in January of the prior fiscal year.

   5.3.1 Preliminary data is used to calculated allocations for each school site.

5.4 At start of the new school year, subsequent estimates of enrollments are made at the end of week 1, week 2 and week 3.

   5.4.1 Revised allocations are derived based on each of these weekly adjustments.

5.5 Official enrollment is taken the fourth week of the calendar year and that enrollment forms the basis for the final official allocations at each school site.

   5.5.1 The resulting allocations are plus or minus the discretionary adjustment.

5.6 Staffing ratio for each grade is established by senior management. If ratios change, Budget Analyst makes appropriate adjustment in the database and new allocation levels are calculated.

   5.6.1 Budget Analyst calculates preliminary allocations and forwards reports to the Chief Financial Officer and Position Control.

6.0 ASSOCIATED DOCUMENTS:

6.1 Allocation Approval(s) – PC-P001

7.0 RECORD RETENTION TABLE:

Identification	**Storage**	**Retention**	**Disposition**	**Protection**
Allocation Database	Electronic	99 years	Electronic	Electronic

8.0 REVISION HISTORY:

Date:	**Rev.**	**Description of Revision:**
11/28/05	A	Initial Release

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