

Budget Preparation

Personnel Requests

Schools should use the staffing worksheets to determine needs for Budget School Year. The links for these worksheets are found on the Budget Preparation Guidelines/Manual Page on the district website.

A. Campus Budgets

1. Basic Programs – The BFU (Base Funding Unit) represents a guaranteed, or minimal funding level to support the basic programs of the school (including Media Services, Music, and Athletics). The BFU provides for equity between schools and fiscal control for the district

<u>Allocation</u>	<u>High School</u>	<u>INT</u>	<u>MS</u>	<u>Elem</u>
<u><i>Variable(Per Student)</i></u>				
BFU	\$130	\$96	\$85	\$74
Overtime	\$17	\$9	\$2	\$2
<u>Fixed:</u>				
Cell Phones	\$600 All Campuses			
MIFI	\$456 All Campuses			
Health Occupation Student		\$3,500		

The campus enrollment will be compared to the enrollment that was used to set the base allocation. If the campus has experienced an increase or decrease in enrollment, then the BFU amount may be adjusted accordingly.

Justifications are not required for the BFU allocations. As such, BFU requests may not exceed the calculated BFU funding level. The BFU budget request will be submitted to and approved by the appropriate Associate Superintendent.

2. Required Budget Items – Cell Phones, Payroll Costs, and Transportation Costs
 - a. Cellular phones – All costs associated with the use of cellular phones will be charged to the campus/department using the phones. The campus/department will be expected to budget enough in the telephone account (199-51-6256-000-XXX-99-XXXXXX) to cover the base charges and usage fees. If a manager desires additional cell phones, they will need to be acquired through Payroll under the district contract and you will need to allocate the funds to the account to cover the cost of equipment plus usage fees. Under no circumstances should the manager set up telephone contracts outside the district contract, nor pay for private telephone contracts with district funds. The campus/department has the flexibility to select from a number of cellular plans. You may contact Payroll and select a plan that has a minimal fixed fee plus an additional cost for each minute of usage or you may select one that has a base monthly fee that includes a fixed number of minutes.

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- b. Payroll Costs – All schools should include the cost of substitute teachers for staff development; part-time extra help (maximum six weeks); and overtime for clerical/custodial. Extra help paid longer than six weeks must be approved by the respective Associate Superintendent, and Associate Superintendent for Human Resources in order to charge a central office budget. Intermediate schools should also include cost of Health Occupation students assigned to your school.

* Substitute Teachers for Staff Development:

199-11-6112-XXX-XXX-XX-XXXXXX

CD Pays \$80.00/day Minimum

- c. Employee Travel Expenses:

199-XX-6411-XXX-XXX-XX-XXXXXX

Use of personal vehicle\$.65/mile

Meals for overnight travel..... actual up to \$36.00/day

Lodgingactual up to \$115.00

- d. Student Transportation Costs - Use object code '6494' for costs associated with transporting students on PISD busses for field trips (Function 11) and co-curricular/extracurricular activities (Function 36).

3. Special Programs – Campuses will be allocated additional funds for Special Programs that serve special student populations. These program allocations are as follows:

<u>Compensatory/At Risk</u>	9.14 X students qualified for Free/Reduced meals
<u>Bilingual/ESL</u>	19.92 X identified LEP students
<u>Gifted/Talented</u>	X identified G/T students (See Program Coordinator)
<u>Special Education</u>	28.22 X identified Special Ed. Students

The above allocations represent minimal funding levels for those programs. Schools may allocate regular BFU funds to meet additional needs of any special program. Justifications are not required as long as total budget requests equal or are less than the school's combined basic and special program allocations.

Requests should be coordinated through the coordinator of the program as indicated. The role of the coordinator will be to act as a technical advisor to the campus and district leadership in the administration of the program. The coordinators should assist in ensuring that students giving rise to the funding allocations receive services through those funds, as well as monitoring compliance with program guidelines. Ensure that all requests for Special Programs are coded to the proper

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Program Code. The following information is provided for your assistance in determining the proper codes and coordinators for the Special Programs:

Program	Code	Coordinator
Gifted/Talented	21	Director of Advanced Academics
Vocational Education (CATE)	22	Exec. Dir. of Career & Technical Education
Special Education	23	Exec. Dir. of Special Education
Compensatory/At Risk	30	Dir. of Compliance Monitoring
Bilingual/ESL	25	Assoc. Supt. Special Programs

All expenditures not coded to a Special Program will be included under the Regular Program Code 11 or 99.

4. Start Up Cost for New Classes – If a new class is created, sometimes there are “startup costs” to get the class going. These costs may be for additional furniture, equipment, or supplies. The creation of the class may be due to programmatic changes or could be necessitated by enrollment growth. If the new class is created due to enrollment growth, the additional BFU funds the campus receives for the growth should cover the additional supplies expenses. However, it is acknowledged that additional furniture/equipment may be required that cannot be provided out of the BFU funds. If this is true, the principal is asked to check with the warehouse for surplus furniture first.

If the creation of the class is due to program changes additional supplies or equipment might be needed that cannot be purchased with existing BFU funds. Absent enrollment growth, the assumption is that new furniture is not needed. If special circumstances exist that would cause this assumption to be untrue, then the circumstances should be described justifying any requests for additional funds. If start-up costs are needed as described above, the principal may request such additional funds through their Associate Superintendent for Campus Development. Requests should include itemized justifications to be considered by the Cabinet.

5. Other Budget Information – Include all budget requests on your Frontline Budget Owner Allocation, except facility upgrade needs and personnel requests. The campus budget should include:
 - a. Detail codes for regular and special program needs.
 1. Library Services (Budget Owner Code 821C),
 2. Athletics (Budget Owner code 833C),
 3. Fine Arts (Budget Owner Code 832C)

Athletics, Music, and Vocational detail budget requests for all secondary schools will be entered by the respective departments. Principals and Directors should determine funding levels for these programs.

<https://docs.google.com/forms/d/e/1FAIpQLSfQAw2R1ozoTy853cSy7EPCFYwAKxm-jZs-Z3N51mxRTYySw/viewform?usp=sharing>

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6. Special Requests – Principals may make special requests for budgetary provision for items that cannot realistically be funded out of their regular allocations. These requests may be for new programs or projects that will serve the general student population or special populations. Each Special Request must be justified in detail. Indicate any negative ramifications or consequences to your operation and/or the district if the request is not approved (e.g. service required by State law).

After being reviewed by the principal's Associate Superintendent, all Special Requests for all campuses will be reviewed by the budget committee. This committee shall make recommendations as to which requests should be approved in the district budget. Your Associate Superintendent will notify you about those requests approved by the Board in order for you to initiate the requisition process.

B. Facility Upgrade Requests

Please contact Facilities and Construction via email regarding any facility upgrades.

C. Non-Campus (Service Departments) Budgets

1. Continue zero based system.
2. Justify requested funds by indicating specific needs.
3. Include estimated payroll costs for overtime, and part-time support employees
4. Explanation needs to contain the DIP (District Improvement Plan)