



doddea

DEPARTMENT OF DEFENSE EDUCATION ACTIVITY

FY 2011 Zero Based Budget (ZBB)

ZBB TIMELINE

- January 25, 2010: Business rules released.
- February 2, 2010: ZBB database open for input.
- March 5, 2010: all Schools, DSO's, & ADF&BO components input is due.
- March 12, 2010: all Headquarters components input is due.
- March 19, 2010: Europe, Pacific, DDESS, and Headquarters consolidated products are due.
- March 26, 2010: DoDEA final consolidated product will be completed.
- April 2010: DoDEA Director reviews and approves the FY 2011 ZBB.

Major ZBB Categories

- Administrative Support
- Athletics
- Conferences & Meetings
- Curriculum Buys
- Educational Partnership
- Educational Program Support
- Facilities Support
- **FSRM**
- Life Cycle Replacement
- Logistical Support
- **Non-DoD Schools**
- Outfitting Costs, New Schools
- **Payroll Requirements**
- **Permanent Change of Station (PCS)**
- Professional Development
- **Safety & Security**
- School-Level Instructional Support
- **Special Arrangements Schools (DDESS only)**
- Student Activities
- Student Transportation

DoDEA fenced categories are in Red.



doddea

DEPARTMENT OF DEFENSE EDUCATION ACTIVITY

ZERO-BASED BUDGET Formulation Guidance & Business Rules

Formulation Guidance

- Inflation – use 1.4%
- Enter all amounts in dollars only – no cents – round up to the nearest dollar.
- The Director will make the final decisions on all per student dollar amounts stated in the business rules. These amounts will begin the process and ensure we are all formulating using the same amount per student.
- Use current enrollment data as of 29 January 2010. This will be adjusted with the 30 September 2010 enrollment data.
- Foreign Currency – RMD No. 702 has been released to the field.
- All payroll, FSRM, Non-DoD Schools Program (NDSP), and Permanent Change of Station (PCS) will be formulated by Headquarters.
- World-wide budgets for Procurement, HR, DMEO, General Counsel, Safety & Security and IT will be formulated by Headquarters.
- All requirements which are labeled as “F” – fixed – must have detailed notes describing why this was determined to be a mandatory vs. routine cost.
- Ensure all detail budget items are entered against the correct fiscal codes. Please refer to the FY 2011 Financial Management Coding Directory (FMCD) which has been updated with new program codes and object class codes to capture costs against the appropriate ZBB category. Pay close attention to definitions of new program codes which are highlighted in red in the FMCD. The FY 2011 FMCD can be found on the DoDEA RMD website.

FY 2011 Business Rules for the ZBB Data Collection – School Level

School Level:

- **Supplies:** calculate \$200 per student for all schools world-wide.
- **Replacement of furniture:** calculate \$20 per student.
- **Equipment:** list detailed requirements (smart boards, elmos, printers, etc.). Do not include laptops and computers.
- **Media Center materials:** calculate \$20 per student for all schools world-wide.
- **Replacement textbooks:** calculate \$5 per student for all schools world-wide.
- **Band & Athletic Uniforms/Equipment:** calculate \$70 per student for the HS and \$35 per student for the MS.

FY 2011 Business Rules for the ZBB Data Collection DSO's

- **District Superintendent's Office:**
 - **Supplies:** calculate \$1,000 per above school level FTE.
 - **Equipment:** list detailed requirements (telephone systems, printers, scanners, etc.). Do not include laptops and computers.
 - **Replacement of furniture:** list detailed requirements (desks, conference tables, etc.)
 - **Drayage:** list detailed requirements and notes.
 - **Athletic requirements:** create a master budget item for this program and create separate detail budget items for TDY, Co-curricular transportation, athletic officials, and other costs as appropriate.
 - **Travel:**
 - Superintendent Travel – calculate 2 visits per school per FY. Classify this as a fixed cost – “F”.
 - Assistant Superintendent Travel – calculate 1 visit per school per FY. Classify this as a discretionary cost – “D”.

FY 2011 Business Rules for the ZBB Data Collection DSO's (cont'd)

- **District Superintendent's Office:**
 - **Travel (cont'd):**
 - Mandatory compliance visits: make sure to separate this from routine compliance/site visits and use the new object class 210M. Classify this as a fixed cost – “F” and provide detailed notes.
 - ISS Travel: list detailed requirements and notes (Science, Math, Special Ed). Select either “F” or “D” with notes.
 - Support Staff travel: list detailed requirements and notes (school SAF visits, FASTDATA training, etc.) Classify as “D”.
 - Other travel – provide detailed notes and classify as “D”.
 - **Professional Development, Educational Staff:** list detailed requirements and notes. Classify this as a discretionary cost – “D”.
 - **Employee Training, Support Staff:**
 - Mandatory training: make sure to separate this from other employee training and use the new program code 4080. Classify this as a fixed cost – “F” and provide detailed notes.
 - Other training: use the new program code 4090. Provide detailed notes and classify as a discretionary cost - “D”.
 - **Outfitting costs:** include these projections if applicable in FY 2011. Include detailed notes.

FY 2011 Business Rules for the ZBB Data Collection – Area's & Headquarters

- **Supplies:** calculate \$1,000 per above school level FTE.
- **Equipment:** list detailed requirements (telephone systems, printers, scanners, etc.). Do not include laptops and computers.
- **TDY:**
 - **Mandatory compliance visits:** make sure to separate this from routine compliance/site visits and mark this with an “F” for fixed and use the new object class 210M. All requirements should contain “notes” describing why this was determined to be mandatory vs. routine.
 - **Engineer travel:** related to FSRM should not be included in the Area or Headquarters budget submissions.
 - **Other Travel:** to include local and routine site visits – this should be classified with a “D”. Include detailed notes.

FY 2011 Business Rules for the ZBB Data Collection – Area's & Headquarters (Cont'd)

- **Professional development, education staff:** tie all required TDY to this topic. This should include the where, when, and number of projected attendees. Headquarters will project all PD requirements which they will be hosting.
- **Employee Training, Support Staff:**
 - Mandatory training: make sure to separate this from other employee training and use the new program code 4080. Classify this as a fixed cost – “F” and provide detailed notes.
 - Other training: use the new program code 4090. Provide detailed notes and classify as a discretionary cost - “D”.

FY 2011 Business Rules for the ZBB Data Collection – Headquarters

- **Implementation Buys:**
 - **Classify** as one master budget item with detailed records showing math, science, etc. by curriculum which also defines textbook purchases, associated travel, etc.
 - **Professional development** –Headquarters will project all PD requirements related to implementation buys which they will be hosting. Include detailed notes to include PD days required. In addition, estimated event dates (during the SY or summer) should be indicated.
- **Task Groups:**
 - Classify as one master item with detailed records showing topic of the task group (Assessment, MAPA, UDDI, etc.) and the related travel and other costs. Include detailed notes to include the number of times the group is expected to meet, the number of attendees, etc.
- **World-wide Conferences and Meetings:**
 - All Divisions must budget for all costs associated with attending meetings such as: Superintendent’s Worldwide meetings, Principals & Assistant Principals meetings, task group attendance, etc. The Education Division will no longer be budgeting for your attendance to these meetings.

FY 2011 FCF Rates

Units of Foreign Currency Equivalent to One U.S. Dollar

<u>Country</u>	<u>Monetary Unit</u>	<u>Rate</u>
Denmark	Krone	5.3735
European Community	Euro	0.7212
Iceland	Krona	85.2358
Japan	Yen	101.9517
Norway	Krone	6.1288
Singapore	Dollar	1.4659
South Korea	Won	1149.5059
Turkey	Lira	1.3878
United Kingdom	Pound	0.5767

