

ELGIN INDEPENDENT SCHOOL DISTRICT

2009 - 2010

BUDGET MANUAL



2009-10 BUDGET PREPARATION TIME LINE

February 3	Budget manual and instructions presented to building principals/department heads.
February 20 – Mar 13	Budget instructions given to campus staff members by building principals/department heads. Campus and department staff members prepare and submit budget requests to building principals/department heads. Building principals and directors review budget requests.
March 31	Campus/department budgets posted on line.
April 6 – Apr 17	Budget conferences scheduled by District Administration.
May 8	Campus/department level budget revisions completed and budgets finalized.
May 15	Budget Workshop. In conjunction with regular board meeting
June 19	Budget Workshop. In conjunction with regular board meeting (if needed)
July 17	Budget Workshop. In conjunction with regular board meeting(if needed)
July 28	Certified tax values due.
August 17	Public Meeting on Budget and Proposed Tax Rate
August 17	Budget Hearing
August 17	Adopt Budget.

Connecting your Budget Requests to Your Campus Improvement Plan

We are requesting that each campus prepare a narrative summary, which outlines how budget dollar requests will play a part in the accomplishment of the goals and objectives outlined in the Campus Improvement Plans (CIP).

We recognize that it is far easier and less controversial to allocate standard amounts of money to each section or grade level or to clone next year's budget from last years. To a large degree, this is basically what we have seen in the past. Principals will have to move away from those methodologies in order to truly accomplish goal driven budgeting. Although some detail sheets such as copier lease payments and equipment repair don't necessarily tie in strongly with your CIP goals and objectives, there are many budget accounts, which should be built-up from your goals and objectives. Some of these are classroom supplies, reading materials, travel, training, contracted services, and fees and dues.

Our expectation is that you first establish your CIP goals and objectives and then request your budget dollars based on the needs expressed in the CIP. While the revenue side of the district budget is prepared by district administrators, campus level budgets become the basis for the expenditure side of the district budget as that information filters up through the various levels of review. Additional budgeted expenditures for costs which are centrally budgeted such as debt service and interest costs normally are added when the district wide preliminary budget is compiled.

Although a campus may receive an allocation based upon standard allocation formulas, the budgeting of these resources, exclusive of legal mandates, is at the discretion of the campus under the site-based decision making model. Consistent with the outcome focus, the development of campus budgets should evolve from the planning process. As such, campus budgeting should begin with the identification of a school's goals and objectives by the schools resource planning group or equivalent (campus improvement committee), as a first step in the campus budget development process. The educational needs of the campus (instruction) and children should drive the goals and objectives. In addition, the school's goals and objectives should be developed in accordance with long-term district educational goals and campus improvement plans.

Once consensus is reached on these goals and objectives, current operations should be evaluated as to their effectiveness in achieving them. New programs may need to be developed for the current year's operations to attain goals and objectives, which are not addressed by school's current programs. Programs should then be prioritized as to their effectiveness in attaining the developed goals and objectives. Finally, available resources should be allocated to each program or operation. Resource allocation decisions should take into account the need for a flexible budget. Such flexibility will diminish the need for subsequent budget changes and amendments. In addition, flexibility will better insulate the budget from potential inaccuracies in enrollment, staffing, revenue and expenditure estimates.

Each of us has a key role to play in the budgetary process. The central administrative office has provided the parameters, limitations, and legal requirements within which you must budget. When flexibility was available we relinquished and deferred to campus and departments to tell us how they want to spend their money within funds available.

Personnel costs are 82% of the district budget and they rise a little more each year. Due to the impact and volatility of personnel costs these costs will be reviewed very closely prior to contractual obligations for 2009-2010. Principals and departments are directed to submit full time equivalent (FTE) requirements based upon enrollment projections for school year 2009-2010 no later than March 20, 2009.

The budget as approved is NOT a business office production: instead, it is the financial path chosen by the community (through its elected officials) to achieve the districts goals and objectives as set out in the District and Campus Improvement plans. The budget should always communicate the fact that the districts #1 objective is “The kids and the classroom”.

R. Kreis Alyea
Assistant Superintendent for Business and Support Services
Jan 8, 2009

ELGIN INDEPENDENT SCHOOL DISTRICT

INSTRUCTIONS FOR DATA ENTRY INTO THE BUDGET WORKSHEET

1. Budgeting should be in whole dollars only with no decimal point or cents entered (e.g., \$6,928 not \$6,928.00).
2. The total of 6200 through 6400 for each campus must be no more than the product of the amount authorized per pupil times the estimated enrollment. Campus allocations are shown below. We will adjust campus budgets according to actual enrollment NLT Oct 1, 2009. High School amounts include athletics and all extra curricular costs (Band, choir, etc). **The amounts shown could be altered based upon the use of the flex campus. For example if preK is district wide at EE funds could be taken from each elementary campus in order to fund the district wide efforts.**

Campus Allotments

<u>School</u>	<u>2009-10 Estimated Enrollment as of 1/5/09</u>	<u>Budget Per Student</u>	<u>Maximum Allocation for 6200-6400 Accounts</u>
<u>All Fund 199 Functions</u>			
Neidig Elementary	645	\$143.50	\$92,557
Elementary (North Elgin)	385	\$143.50	\$55,247
Elementary (South Elgin)	360	\$143.50	\$51,660
BTW Elementary	610	\$143.50	\$87,535
Elgin Middle School	850	\$219.50	\$186,575
Elgin High School	1070	\$493.46	\$528,002
Phoenix School	44	\$400	\$17,600
Total	3964		

Principals and Athletic Director please note: The above Fund 199 allocations include amounts for **overtime for Saturday School, Tutors, gate workers, etc.; and campus telephone expense.** The amounts included in your 2008-09 budgets have been taken into account in the calculation of the 2009-10 allocations. You must budget for these expenditures within your allocation.

3. **Capital Outlay** - Only items with a unit cost over **\$5,000** should be budgeted as capital expenditures. Capital outlay requests will be considered on an individual basis according to reasonableness and urgency of need. The appropriate information for each request should be detailed on the Budget Request Form. If you have several items of capital outlay, list them according to priority. This request will be considered separately and should be placed on a separate Budget Request Form.

4. **Object codes 6398 & 6399** – Due to the fact that we must begin depreciating fixed assets and because we have a high insurance deductible, we are making some adjustments on limits for using object codes 6398 and 6399. Non-consumable items subject to inventory control and costing **at least \$500.00 per unit and having a life of more than one year** must be budgeted and expended under object code 6398 for TECHNOLOGY items and 6399 for ALL OTHER items. **NOTE: ALL purchase orders for technology related items must be submitted through Duane Shaws office for his review. This includes software, equipment (printers, computers) and supplies.**
- Items subject to inventory control that should be budgeted **under 6399 include desks, fire-proof file cabinets, fax machines, laminators, and other items costing over \$500 per unit that should be physically inventoried on an annual basis.**
 - **Technology items budgeted under 6398 include computers, printers, scanners, computer terminals, LCD panels, and other items costing over \$500 per unit that should be physically inventoried on a regular basis.**
 - Object code 6395 should be used to account for consumable supplies such as paper, pencils, rulers, scissors, tape, postage, uniforms, etc. Use 6395 for equipment items costing less than \$500 per unit.
 - **Use 6396 to account for consumable technology supplies** such as diskettes, computer paper, printer cartridges or ribbons, tape cartridges, etc. Replacement hard drives, motherboards, memory, etc. should be budgeted to 6396 because these items become an integral part of a computer that is inventoried as a unit. Also, use 6396 for technology equipment items costing less than \$500 per unit such as printers and terminals.
 - **Software costing \$500 or more** each should be charged to **6398**. Software costing less than \$500 should be charged to 6396.
5. **Separation on Purchase Orders** - When purchasing capital outlay items and items subject to inventory control, submit these on separate purchase orders from your consumable supplies. Do not combine consumable items charged to account codes 6395 or 6396 with non-consumable items charged to account codes 6398 or 6399. Capital outlay and inventory items cannot be purchased using a check request and must be approved in advance of placing order. The purchasing manual provides guidelines on purchasing these items. The business office will work with you on bidding and other purchasing requirements.
6. **Substitutes for Training** - All principals must budget dollars for substitutes necessary to replace instructional and instructional related staff attending in-service or staff development meetings or conferences. Substitutes are paid according to the schedule on page 10. This money is to be budgeted to account 199-11-6112.00-XXX-0-11, where XXX is your individual campus organization code. The FAS manual requires that substitute pay for instructional staff to attend in service or staff development meetings be charged to function 11, Curriculum Development and Instructional Staff Development. Your detail sheet should reflect how you arrive at the total amount requested. This amount will not be counted as part of your allotment but will be reviewed for reasonableness.

7. **Beginning-of-Year Supplies and Equipment** - Supplies and capital equipment that are to be used during the 2009-10 school year but must be ordered and in place prior to the first day of school must be budgeted in the 2008-09 budget. The rule of thumb is that if we are to receive the supplies and equipment prior to September 1, we must expense it in the year ending August 31. Typical examples are football, volleyball, and band equipment and supplies used during the month of August; furniture for new classes that must be in place prior to the first day of school and supplies that must be available on the first day of school.

8. **All departments and campuses will prioritize expenses so as to be prepared for any mandated cutbacks that may be necessary.**

9. **Travel & Conference - Remember that no lodging expenses will be reimbursed for Austin area conferences or workshops unless specifically approved by the Superintendent, in advance.**

Conference seminar and workshop registration fees must be budgeted in same account as the travel & subsistence expenses. Conference, seminar & workshop registration fees as well as travel and lodging costs must be budgeted in object code 6411 for employees, 6419 for board members and 6412 for students. Association dues should be budgeted in object code 6495.

Business use of personal vehicles should be budgeted at the current IRS maximum rate of **.55 cents** per mile.

10. **Technology Repair Budget** – David Wysocki will develop a budget for technology repairs covered by their departments. Superintendents, Principals and Directors must budget for any technology repairs not covered by the technology department budget.

11. **Purchasing Cut-off Date - The purchase order cut off date for next year is April 30.** All purchase orders should be submitted to the business office by that date. If a purchase order cannot be prepared by that time, a memo of intent must be submitted by that date. The memo must indicate the estimated amount of the expenditure, the account number(s) affected, the purpose of the expenditures and the time frame of the purchase. The April deadline does not apply to the bond construction funds, food service supplies or federal grant program expenditures. PO's for these funds may be issued throughout the summer. The above policy will aid us in estimating available carry-over fund balance for the following year's budget and help ensure that supplies are delivered to the elementary campuses before the principals leave in June.

12. **Donations, Gifts & Bequests** - Remember that donations received from PTO and other organizations that are applied to your account code balances must be expended by yearend. There are no carry-over budget amounts in the general and athletic funds. Unspent funds are converted to carry-over fund balance at yearend. Donation revenues will be credited to Gifts and Bequests revenue account number 5744 and we will amend expenditure budgets for the amount of the donation.

13. **Set-aside Funds** - Principals and directors are expected to set aside some money for unexpected needs. This set aside may be designated in object code 6499 with an appropriate explanation on the detail sheet. Principals and directors may also find it necessary to redirect funds budgeted for one purpose in the spring of 2009 to another purpose, which may arise during the 2008-09 school year. **Generally,**

there will be no additional funds available for minor, unexpected situations that arise during the year. You will be expected to handle these situations within your available budget dollars.

- 14. Sub-Object Codes** - We have created numerous sub-object codes throughout the district in order to isolate expenditures that fall under the responsibility of different supervisors. The most common use is in the athletic fund where there are at least fifteen different sports categories identified. Due to the fact that we already have almost 3,000 different line item accounts, we are purposely limiting the creation of new account numbers using sub-object codes. The Business Office will work with you if new accounts are needed.
- 15. Expanded Use of Function 13 In Campus Budgets** - In accordance with the directives in the TEA FAR Guide, we need to begin charging more of the cost of campus staff development training to Function 13. Expenditures that should be charged to Function 13 include in-service training and other staff development for instructional or instructional-related personnel (Functions 11, 12 and 13) of the school district. These dollars are to be budgeted from your allotment. Do not use for training related to functions 21, 31, 33 or 36. Examples of expenditures to be charged to Function 13 at your campuses are:
- Fees for outside consultants conducting in-service training or staff development for instructional and instructional related staff;
 - Travel and subsistence for instructional and instructional related staff to attend in-service or staff development meetings;
 - Supplies, materials and equipment for curriculum development or in-service training; and
 - Staff development or in-service training provided by an education service center. A more extensive list of appropriate uses of this function is shown in the function code listing provided to you.
- 16. Athletic Budgets** - The Athletic Director is responsible for submitting high school and middle school athletic budgets that comply with both local school board guidelines and Federal Title IX regulations.
- 17. Special Education Budget Accounts** - Use function 21 and program intent code 23 for all Special Education central administration budget items. For example, **travel should be budgeted as 199-21-6411.00-999-023000.**
- 18. Budgeting for Extra-Duty Pay & Temporary Personnel** - Every campus and department must budget for their own overtime, tutoring, REAP, Saturday school, UIL, and pay for temporary workers. Extra pay for employees should be budgeted under account 6119. For example, the athletic director will budget for support service personnel who work games under 6121 and will use 6299 for game officials who are bonafide independent contractors. **Do not include amounts for full or part time authorized positions.** The business office will budget for them by position and employee. Local stipends and co-curricular salaries for employees will be budgeted by the business office. The Director of Support Services should budget for necessary overtime related to rental of our facilities in the Community Services Budget under 6121. **All budgeted amounts within this category are to be included within your allocation.**

Principals are responsible for budgeting dollars for temporary personnel who work as accompanists, band instructors, etc. Detailed budgets should be submitted reflecting information for each individual position, the number of hours worked in the year and the rate per hour. The above amounts should be **budgeted in account 6219**. Approved pay rates for positions are as follows:

<u>Description</u>	<u>Pay Amount</u>	<u>Object Code</u>
Short Term Substitute Teacher	\$75.00 per day HS/GED	6112
Short Term Substitute Teacher	\$80.00 per day (Associate or Equiv)	6112
Short Term Substitute Teacher	\$85.00 per day (BA or Equiv)	6112
Short Term Substitute Teacher	\$90.00 per day (Certified Teacher)	6112
Long Term (Begins 21 st Consecutive Day)	\$80.00 per day HS/GED	6112
Long Term	\$85.00 per day (Associate or Equiv)	6112
Long Term	\$90.00 per day (BA or Equiv)	6112
Long term	\$95.00 per day (Certified Teacher)	6112
Temporary band instructors	\$25.00 per hour	6299
Choral Accompanists	\$20.00 per hour	6299
Saturday School	\$20.00 per hour	6129
Tutoring, before school duty, & other week day extra duty	\$20.00 per hour	6129

19. Employee vs. Independent Contractor - All dollars paid to employees for extra contracted services must be budgeted in the 6100 series of accounts. All persons receiving payment for personal services rendered must be budgeted and paid under the 6100 series of accounts as employees unless that individual meets IRS guidelines for an independent contractor. A copy of the **Independent Contractor Agreement** and related memo are included in this manual. Independent Contractors must submit a typed invoice to the District, which itemizes the services provided during a specific period of time and requests payment for same. A copy of every independent contractor agreement must be forwarded to the business office before the first payment for services is paid by the district. The following examples should help clarify the difference between the two classifications.

- An employee who works the gate, time clock, etc. at games will be paid out. **of 6138**
- A teacher who contracts to do any type of extra work for the District will be paid as an employee out of account **6119**.
- Part-time accompanists and band tutors will be paid as employees unless they can substantiate that they meet the test as independent contractors. Principals should budget for these under account **6129**.
- Bonafide consultants who meet the test as an independent contractor will be paid out of account **6291**.
- Referees paid through an officials association are independent contractors paid from **6299**.

- 20. Budgeting for Postage Expense** - Every campus must budget for all bulk mail and other postage for their campus. Use object code 6395 and the appropriate function number. This includes all mailings that will qualify for bulk mail that are bundled together and taken to the post office with a check. Bulk mail is defined as a minimum of 200 pieces with identical packets going to all addressees. Central office will continue to budget for small amounts of miscellaneous mail run through our postage machine. Campuses must also budget for all mail where the administrative postage meter is used. Cost of postage meter mail will be charged to the campus through journal entry as they occur.
- 21. Uniforms & Wearing Apparel** - All co-curricular uniforms, wearing apparel, and related personal equipment should be budgeted under general supplies object code 6395. The annual additional band uniforms needed for replacement and increased personnel should be budgeted under 6395, however, adequate detail should be provided for these items in your budget.
- 22. Telephone Expense** - Each principal must budget for campus telephone expense in function 51 within his/her organization budget allocation. The business office will budget for all organization 999 telephone expense in the function 51 budget. If you need to add new phone lines and equipment during the next year, you will need to budget for it out of your allocation. A typical example of this is adding a new telephone line mid-year for a computer modem. Known additional telephone expense requirements that are submitted for organization 999 budgets during the budget process will be included in the function 51 telephone expense budget. Cellular phones and pagers used exclusively for one department should be charged to that particular department rather than the function 51 budget. Use object code **6256** and the appropriate function code. For example, the cost for the superintendent's cellular phone can be charged to function 41.
- 23. Transportation** - Transportation services for field trips should be separated into three budget accounts according to the students served as shown below. All driver, monitor and bus costs should be budgeted according to the classification of students served. Transportation provided for field trips and athletic events should be budgeted by the principals and athletic director in function **11-6494.00** and function **36-6494.00** in the appropriate organization using the appropriate program intent code (11, 23, etc.) TEA requires that all trips other than to and from school be charged to object code **6494**. For field trips, campuses should budget according to the following guidelines.

Minimum is Driver Cost for three hours plus .55 cents per mile.

All activity trips will be charged at the same rates listed above. This includes trips within the school district as well as trips to other destinations. Please contact the Transportation Office for help in scheduling in-district trips for the best utilization of available transportation.

- 24. Special Education Budgets** - Principals, with the assistance of the Special Education Director, will develop budgets for all campus level special education programs. These amounts will be incorporated into your campus allocations. Most special education supplies that are utilized at the campus level will be purchased within the campus allotment. Expenditures for items benefiting a single student that will follow the student as he/she moves from one campus to another may possibly be expended outside of the campus allotment.
- 25. Department Heads, Team Leaders & Club Sponsors** - By June 1st or as soon thereafter as possible, principals are asked to submit a list of department heads or team leaders to the business office so that

the appropriate local amount for stipends can be budgeted for the next year. Again this year we will work with the principals and athletic director at a later date on recommended coaching and other co-curricular supplements. Coaching and other extra-curricular stipends will be paid on the basis of 1/12 each month and will be added to the base monthly salary on each paycheck. Department head, team leader stipends will be paid on the last check of the month 1/2 in December and 1/2 in May. The time sheet schedule will be followed for these submittals and Request for Payroll supplement (blue sheet) must be turned in according to established dates. In November and May, principals will be required to submit a list reflecting who is to be paid for services provided during that semester. New assignments for which pay is to be received must be approved by the business office before any payment commitments are made to the sponsor. See attached board approved stipends listing.

26. **Federal & State Grant Funds and other Special Programs** – The Instructional administrative office will prepare budgets for the IDEA-B Fund grants which are equal to the expected federal grant revenues to be received. Monies for summer enrichment, reading recovery, etc. are included in funds to be budgeted by the Instructional Administrative Offices.
27. **Student Testing** - Principals should budget for Pre-First and ESL screening at their campus. Use function 31 to budget for Gesell, DECAT, KBIT and other testing used exclusively for assessing and testing students abilities, aptitudes and interests. Testing materials should be budgeted under object code 6339. If you have not used this code in the past, please add it.
28. **Librarian's code** – Librarians should use function 12 to budget for all of the items under their control.
29. **Summer School** - Salaries, supplies, materials and other expenses for any summer **school classes for credit** must be budgeted under organization code 699, not the individual campus organization code. Principals should submit budgets for summer school expenses separate from their regular campus budgets.
30. **Student Testing** - All budget expenses relating to student testing must be budgeted under Function 31, object 6339. For example, testing materials would be 199-31-6339.00-999-099000 for test and materials for elementary.
31. **Function 11 vs. Function 36 Expenditures** - All band, drama and other performing arts classroom instruction expenses must be budgeted and expensed in function 11. All expenses related to co-curricular/extracurricular activities that are not essential in the delivery of services for function 11, must be budgeted under function 36. This may mean that some or all of these activities will have budgets in both function 11 and 36. For example, expenditures for a second period drama class are function 11 expenditures, while, expenditures for drama productions are function 36 expenditures. Likewise, expenditures for band class are function 11 expenditures while expenditures for marching band are function 36 expenditures. Items that are used in both classroom instruction as well as in a co-curricular capacity can most likely be budgeted in function 11 rather than splitting the cost between two functions. A good rule of thumb to use is that if student participation is impacted by "no pass - no play", related expenditures are charged to function 36. If student participation is for a grade on the report card, related expenditures are charged to function 11.

Part-time Band & Choir Assistants – Part-time assistants used for classroom instruction must be budgeted in function 11. Part-time assistants used for marching band and other UIL regulated activities must be budgeted in function 36.

- 32. Gifted & Talented Program** – All budget expenditures relating to the gifted and talented program should be budgeted using program intent code 21. Function 21 should be used for all administrative expenditures. Function 11 should be used for supplies and other expenditures used by or benefiting students. Function 31 should be used for student testing expenditures.
- 33. Drivers' Education** - All expenditures for driver's education should be budgeted in function 11, organization 001. All car rental expenses, gasoline, student materials, and instructor supplemental pay should be budgeted under function 61, organization 001 (high school). Driver's education expenditures are not included in the high school allotment but must be included in the budget submission. Revenue from student tuition must equal the amount of proposed expenditures. The student tuition must be set at a level that will ensure that revenues offset all labor, materials and rental expenditures for the program. Use sub-object 81 for drivers education account numbers. Example - 199-61-6247.81-001-011000.
- 34. Above District Travel** -Requests should be budgeted in functions 11, 12 and 36 using the appropriate four digit object codes followed by sub-object code "08". For above district travel and fees only, all expenses related to a single trip can be reflected on one detail form. Be sure to show detail budgeted amounts for all expenses such as meals, bus rentals, hotels, and event fees. "Above district travel" is the term used to identify UIL competitions that involve individual or team competitions beyond the district level. This includes area, region and state competitions. In some areas such as the choir (TCDA & ACDA) and DECA, other similar competitions at the state and national level are funded under this category. Other contests or competitions may be considered on an individual basis. Non-UIL state and national competitions not funded by the district as "above district (08)" competitions may be funded from the campus allotment if the principal chooses to do so.
- 35. Library Books** - Campuses should budget the following amounts for library books under code 6329. These amounts are subject to change from year to year depending upon availability of funds. This year we have allotted funds per student based on our estimated enrollment. The amount shown in the table below is **not** included in your allotment under item #11 on page 6. You may increase your budget for 12-6329 by using some of your allotment dollars. **If, during the budget process, it becomes necessary to further reduce your allotment budget, you will not be allowed to reduce the library book allotment shown below in order to come up with your reduction dollars.**

LIBRARY BOOK BUDGET

	2009-10 Budget	2009-10 Enrollment	Dollars per Student
HS	\$21,400	1070	\$ 20.00
Elgin MS	\$17,000	850	\$ 20.00
Neidig Elem	\$11,305	665	\$ 17.00
Elgin Elem	\$11,645	685	\$ 17.00
BTW Elem	\$11,050	650	\$ 17.00
Total		3920	

- 36. Crossing Guards** – The Director of Support Services should budget for all crossing guard expense (salaries & supplies) under function 52, Security and Monitoring Services. The account number for salaries will be 199-52-6129.00-999-099000.
- 37. Security & Monitoring Services** – The athletic Director should budget for athletic event security under function 52, Security and Monitoring Services. EHS Principal should budget for security for the high school under account 199-52-6299.00-001-099000. Other schools would use their own organization number instead of "001". The high school should budget for the “parking lot” security from their 001 fund.
- 38. Athletics & PIC 91** - Program Intent Code 91 is mandated for athletic and athletic related salaries only. It is optional for 6200 through 6600 series accounts. The athletic director will use PIC 91 and the appropriate sub-object "sport" code (i.e., 199-36-6395.15-001-091014 for girls basketball at EHS).
- 39. Fiscal Year for Federal Grants** - Individuals that work with state and federal grants should remember that our budget year runs from September 2007 through August 2008 while the fiscal period for state and federal grants is often different. For special education federal funds (IDEA-B), the grant year runs from July through June. Our 2009-10 budget should include dollars expected to be spent during the period September 2009 through August 2010. If you have questions about budgeting for specific grants, please contact the business office.
- 40. Object Code 6499** - Object code 6499, Miscellaneous Operating Costs, should be used for fees & dues, awards, bid notices, graduation expenses, food & refreshments for school-related meetings and for newspaper advertisements, etc. Use 6411 for staff conference & workshop registrations and travel.
- 41. Part-time Instructors & Accompanists** - Requests for part-time band instructors and choir accompanists must be reviewed by Human Resources prior to submission with your budget requests.
- 42. Hepatitis B Shots** - Principals and directors must budget for Hepatitis B shots and other preventive measures deemed necessary to prevent the spread of blood borne pathogens. This includes clean-up kits, appropriate disposal of sharps and other blood borne pathogen program supplies. Campuses should use function 33 to budget for these expenditures. Departments should use their normal function code. Employees whose job classification indicates that they may have significant exposure to blood

borne pathogens are entitled to receive Hepatitis B vaccine. As a result of recently adopted state law, the determination as to who receives the vaccine will be made at the central office level based on individual job classification. These expenses must be included in your allotment.

- 43. **Printing** - All outside printing should be charged to object code 6299.
- 44. **Payments for contracted services provided by Education Service Centers** - According to the Finance Accountability Resource (FAR) Guide, all contracted services provided by the Education Service Centers (Region XIII and others) should be charged to object code 6239, Education Service Center Services. This includes data processing services, media services, special education services, vocational education services, staff development, curriculum development, drug training and grant writing services. This does not include supplies purchased under a purchasing agreement with an education service center. This code overrides any codes that otherwise would be used if these services were purchased by other vendors.
- 45. **Budget Code for Reading Materials** - Many employees are incorrectly using object code 6395 for purchase of Reading Materials. The object code 6329, Reading Materials, should be used to classify expenditures for magazine subscriptions, newspaper subscriptions, reference books and other reading materials, this includes library books that are cataloged and controlled by the library.
- 46. **Processing Orders Before Order is Placed** - Remember that purchase orders must be processed through the business office before the order is placed with the vendor. Do not place the order by phone, and give PO #, and then submit the purchase order for approval. It is sometimes possible that the business office has information concerning competitive pricing which can save money.
- 47. **Local Option Organization Codes** - In order to improve monthly expenditure reporting, local option organization codes are being assigned to the departments listed below. By utilizing these local option organization codes, the affected department's accounts can be reported separately on expenditure reports.

<u>Local Option Organization</u>	<u>Name</u>	<u>TEA PEIMS Organization</u>
750	Business Office	750
749	Human Resources	750
703	Appraisal District	750
701	Superintendent	750
702	Board	750

- 48. **Pre-First Coding** – Use PIC 11 for all pre-first expenditures. PIC 30 should be used for all alternative school, Pre-K, and Reading Intervention program expenditures.
- 49. **Band Instrument Budget** – EHS Band Director will prepare a band instrument budget for the high school and the middle school. He will determine what instruments are needed and will be responsible for distributing them to the appropriate campuses. All instruments will be charged to account code 199-11-6649.13-001-099000 for EHS or 199-11-6649.13-041-099000 for EMS.

50. **Technology Budget** - The technology department should use organization **999** for their budget line items. An exception is that the maintenance budget will be divided between organization 750 and 999. Items related to the financial program modules will be budgeted in function 750.
51. **Audio Visual** – A/V supplies should be budgeted in 6395 or 6396 (for technology supplies). Use 6329 (library books & media) for films and videos meet the one year useful life criteria and are to be catalogued and controlled by the library.

BUDGET CODE DESCRIPTION

FUND CODE: 000-XX-XXXX.XX-XXX-X-XX

A mandatory three-digit code is to be used for all financial transactions to identify the fund group and specific fund. The first digit refers to the fund group; the second and third digit specifies the fund. Fund numbers no longer change each year; the three-digit number remains the same from year to year.

Fund	Fund Name
199	General Operating Fund - Local Maintenance Fund
211	ESEA Title I - Disadvantaged Children (Formerly ESEA Chapter 1 Regular)
224	IDEA - B, Formula
225	IDEA - B, Preschool Grant
240	Food Service Fund
244	Federal Vocational Education Fund
411	Technology Allotment
697	2008 Bond Program
698	2007 Bond Program

FUNCTION CODE: XXX-00-XXXX.XX-XXX-X-XX

A mandatory 2-digit code applied to expenditures that identifies the purpose of the transaction. The first digit identifies the major service area and the second digit refers to the specific function within the area.

<u>Function</u>	<u>Function Name</u>
11	Instruction
12	Instructional Resources & Media Services
13	Curriculum & Instructional Staff Development
21	Instructional Leadership
23	School Leadership
31	Guidance, Counseling & Evaluation Services (including diagnosticians and student testing in Org 199)
33	Health Services
34	Student (pupil) Transportation
35	Food Service
36	Co-curricular/Extracurricular Activities
41	General Administration
51	Plant Maintenance & Operation

52	Security & Monitoring Services (School Crossing Guards & Security for School Events)
53	Data Processing Services
61	Community Services
71	Debt Service
81	Facilities Acquisition and Construction

OBJECT CODE: XXX-XX-0000.XX-XXX-X-XX

A mandatory 4 digit code identifying the nature and object of an account, a transaction, or a source. The first of the four digits identifies the type of account or transaction, the second digit identifies the major area, and the third and fourth digits provide further sub-classifications.

See TEA Financial Accounting System excerpt for exact codes.

LOCAL SUB-OBJECT CODES: XXX-XX-XXXX.00-XXX-X-XX

The two-digit code is optional for management purposes at the discretion of the school district. However, we must have the two digits in the code for reporting purposes. When one of the two digit codes below is not appropriate, use the code "00". Contact Business office for additional designations.

01 High School	
02 Middle School	26
03 Booker T. Washington	27 Network-David
04 EE	28 Records Management
05 Maintenance	29
06 Vocational Department	30 GT
07 Food Service	31
08 Special Education	32 Phoenix
09 Curriculum	33
10 Neidig	34
11 Boys and Girls Athletics	35
12 Community Education/Dvr Ed	40 Choir
13 Band	41
14 Transportation	42
15 Girls Athletics	43 DAEP
16 Boys Athletics	45 Day Care
17 Newspaper EHS	62
18 Yearbook EHS	63
19 Cheerleading	64
20 Human Resources	65
21 Technology-Dr. Shaw	66
22	67
23	68
24	81 Drivers Education

ORGANIZATION CODE: XXX-XX-XXXX.XX-000-X-XX

A mandatory 3 digit code identifying the organization, i.e., High School, Middle School, Elementary School, etc.

High School	001
Phoenix High	004
Middle School	041
BTW Elementary	101
Elgin Elementary	102
Neidig Elementary	103

199	All District Schools
699	Summer School
701	Superintendent's Office
702	School Board
750	Business Office
749	Personnel Office
999	Food Service, Transportation, Staff Development, Maintenance

FISCAL YEAR CODE: XXX-XX-XXXX.XX-XXX-0-XX

This code represents the fiscal year and will be a 0 for the 2009-10 budget.

PROGRAM INTENT CODE: XXX-XX-XXXX.XX-XXX-X-00

The two-digit code designates the instructional areas. The use of the broad codes designating instructional areas is required for functions 11 (Instruction) and 12 (Instruction Computing). In our district, the undistributed code -99- is used for all other expenditures. Also, all capital outlay expenditures (6600 Object Code) are required to carry the 99 (undistributed) code. The program codes we use are as follows:

Code	Code Name
11	Basic Educational Services
21	Gifted and Talented Education Program (GT)
22	Career & Technology (Vocational)
23	Services to Students with Disabilities (Special Education)
24	Accelerated Education (Compensatory funds)
25	Bilingual and ESL Programs
26	Disciplinary Alternate Educ Program - DAEP Basics
27	Disciplinary Alternate Educ Program - DAEP Comp Ed Suppl Costs

- 28 Title I, Part A Schoolwide account related to state comp ed costs on campus with 50% or more educationally Disadvantaged students.
- 91 Athletics
- 99 Undistributed (Not specifically identified with one of the other program areas)

LOCAL OPTION CODE 3, 4 and 5: XXX-XX-XXXX.XX-XXX-X-XX 000.

Used at local option to further identify costs.

EXAMPLE OF THE COMPONENTS OF A COMPLETE ACCOUNT NUMBER

		199-36-6395.15-001-091014
Fund	General	199
Function	Co-Curricular	36
Object	General Supplies	6395
Local Sub-Object	Girls Basketball	.15
Organization	High School	001
Fiscal Year Code	2009-10 budget year	0
Program Intent Code	Athletics	91
Local Option Code	HS Basketball	014

BUDGET SUBMISSION CHECK LIST

Each item on this checklist should be verified and the completed checklist submitted with your budget material.

- _____ The total budget submitted does not exceed the amount authorized.

- _____ Budgeting for independent contractors and extra employee pay is in accordance with the Independent Contractor guidelines.

- _____ Budgeting for travel and conferences is in accordance with travel guidelines.

- _____ Budgeting for capital outlay is in accordance with the budget manual requirements.

- _____ Included written document “Connecting Budget Requests to Campus Improvement Plan”

- _____ Justification for any adjustments from last years budget. These comments can be made when entering your budget on line. Remember you are entering your budgeted numbers directly into the program. You can go to the BUDGET Application and select Maintenance – you will see Budget Data and Budget Data Quick Entry. If you want to add a budget line item you must do it in Budget Data. You can place your NOTE or comment (extreme right side). It is easier to enter your information in Budget Data Quick entry.

CAMPUS OR DEPARTMENT _____

SUBMITTED BY _____

DATE SUBMITTED _____

