

BUDGET TRAINING

MANSFIELD ISD
BUSINESS & FINANCE
JANUARY 2022

2022-
2023



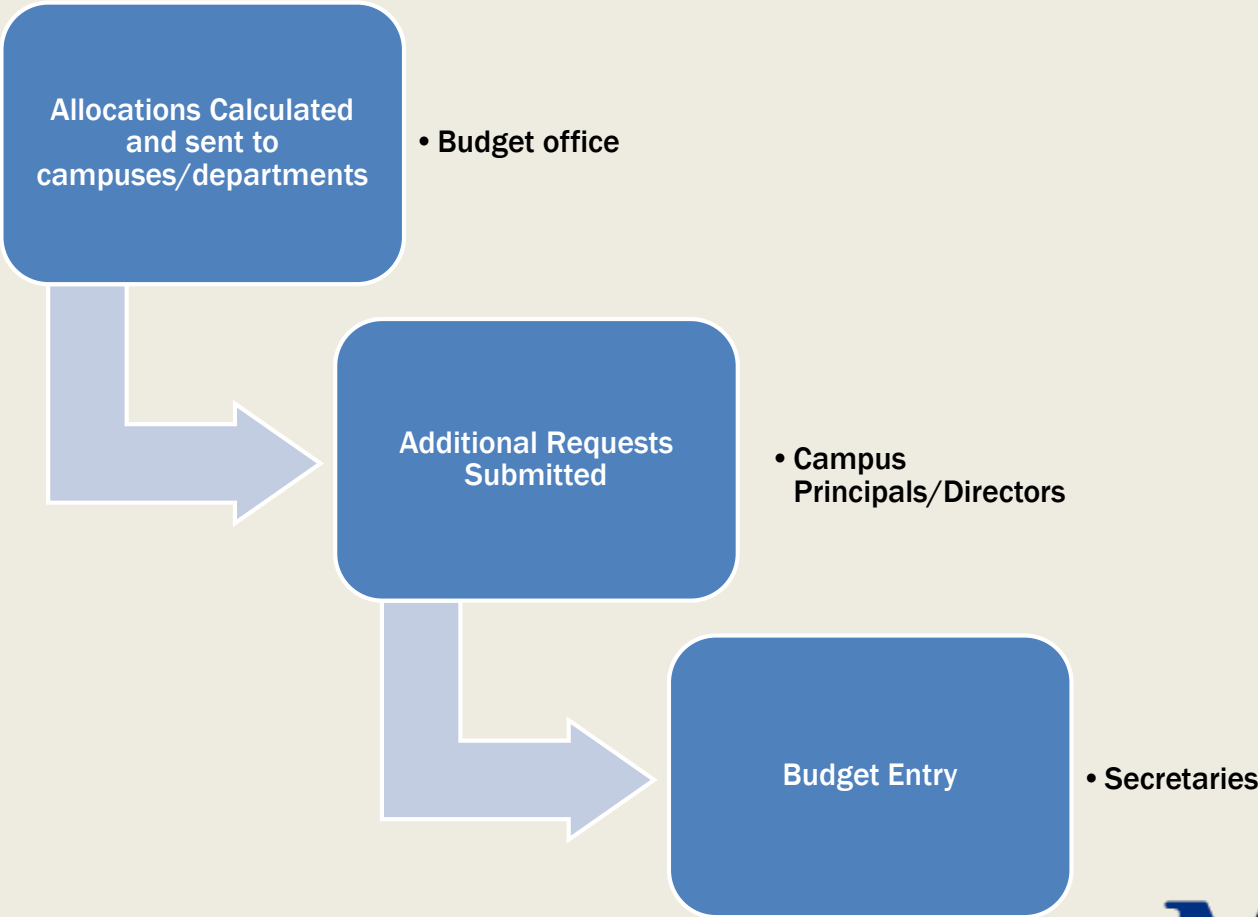
2021-22(CY) BUDGET REMINDERS

- April 1st Last day for ES and IS purchase orders (date not finalized)
- April 22nd Last day for MS,HS and Dept. purchase orders (date not finalized)
- May 26th Last day to receive on PO's(all campuses)
- June 30th Last day to receive on PO's (Depts.)

Travel requests may continue through June 30th.

All invoices and travel reimbursements are due by July 10th

2022-2023 BUDGET PROCESS



CAMPUS ALLOCATIONS-GENERAL

Allocation Calculation

- Projected enrollment for 2022 - 2023
 - Projected enrollment number x ADA x Allocation Amount
 - \$ 80 – Elementary & Intermediate
 - \$ 90 – Middle School
 - \$100 – High School
 - Multiply result by 95% = Budget Allocation*

*Campuses will build their 2022-2023 budget based on this number.

**Following snapshot in October 2022, budget allocations will be adjusted to account for ACTUAL enrollment and ADA

ADDITIONAL REQUESTS

What is an additional request?

Campus/Department needs that are not covered by your base allocation.

Additional request process-

Complete the electronic request form (instructions were sent via email to PDC on 12/10 from Dr. Stoecker).

The deadline to submit all additional requests (FTE and non-FTE requests) is January 21st, 2022.

FYI

*These are **not** entered into Skyward with your fund 199 budget.

*All additional requests will use Fund **196** in order to track special requests and to keep the department/campus allocations separate.

*If your request gets approved by executive council, you will receive an email before the new budget year starts letting you know.



BUDGET PLANNING

BUDGET PLANNING

STEP #1: GATHER DATA / MATERIALS

- Prior and current year DETAILED budget report
- Budget allocation amount
- Campus needs for the upcoming year including planned travel/trainings.

STEP # 2: REVIEW BUDGET REPORT

- Focus on the Revised Budget column
- Review transfers that were made
- Look at what was actually expended and from what account

STEP #3: BUILD NEW BUDGET

Build your new budget based on your campus needs for the new year.

Make sure to budget for the following as well:

- Copier lease – budget same as prior year (object code 6249)
- ESC contract – budget the same amount as prior year (object code 6239)

After district wide PO's are entered the remaining funds not used can be transferred out.

STATE COMP ED AND FEDERAL GRANT BUDGETS :

- Dr. Miles oversees SCE and Federal Grant Budgets.
- All campuses will receive SCE funds in addition to the basic allocations.
- Campuses may also receive Title I, II or III funds.
- If you have any questions regarding your allocations for these programs, please contact Dr. Miles.

BUDGET ENTRY

BUDGET ENTRY

Mansfield Independent School District

KYWARD

Home Account Management Vendors Purchasing Accounts Payable Fixed Assets Inventory SBAA Custom Reports Federal/State Reporting Administration

Financial Management Setup

- Account Management - AM Setup
 - Account Master - CA Setup
 - Account Profile - AP
 - Chart of Accounts - CA
 - Account Summary Templates - AS
 - Operating Statement Accounts - OS
 - Balance Sheet Accounts - BS
 - Account Management Reportin...
 - Budgetary Data Mining - DM
 - Vendor Check History - VC
 - General Inputs History - GI
 - Batch Reports - BR
 - Other Reports - OR
- Budget Management - BM Setup
 - Budget Entry - BE
 - Adopt Budget - AB
 - Requisitions - RE
 - Budget Request - RE
 - Budget Approval - BA
 - Mass Approve - MA
 - Revisions - BR Setup
 - Budget Revisions - BR
 - Accounting Update - Budget Revisions - AU
 - Update History - Budget Revisions - UH
 - Transfers - TR Setup
 - Submit Transfers - ST
 - Approvals - AP
 - Activity - AC
 - Transfers - TR
 - Accounting Update - Budget Transfers - AU
- Project/Grant Management - PG
 - Project/Grant Entry - PG
 - Reports - RE

BUDGET ENTRY

Budget Entry - WF\AM\BM\BE\BE - 26269 - 05.17.10.00.08 - Google Chrome

Secure | https://skywardbis.mansfieldisd.org:444/scripts/wsisa.dll/WService=wsFin/fobrqrws039.w

Mansfield Independent School District

Natasha Whetstone Account Preferences Exit ?

Home Account Management Vendors Purchasing Accounts Payable Fixed Assets Inventory SBAA Custom Reports Federal/State Reporting Administration

Budget Entry

Views: General Filters: *Budgets Created by Me

Budget Process Description	Fiscal Year	Budget Type	Created By	V/M	Users	Sts	Last Edited By	Last Edited Date	Last Edited Time	Maximum Budget Amount	Process ID
▶ Working Budget - 314.190 BEH Interv	2017 - 2018	Working	WHETSNA000	G		S	WHETSNA000	02/08/2017	10:46 AM	0.00	706
▶ Working Budget - 314.190 BEH Interv	2018 - 2019	Working	WHETSNA000	G		W	WHETSNA000	12/14/2017	1:06 PM	0.00	996
▶ Working Budget - 315 Graduation	2017 - 2018	Working	WHETSNA000	G		S	WHETSNA000	02/08/2017	10:45 AM	0.00	708
▶ Working Budget - 315 Graduation	2018 - 2019	Working	WHETSNA000	G		W	WHETSNA000	12/14/2017	1:08 PM	0.00	998
▶ Working Budget - 330.041 Worley MS	2017 - 2018	Working	WHETSNA000	G		S	MCMALJUL000	02/03/2017	3:03 PM	0.00	710
▶ Working Budget - 330.041 Worley MS	2018 - 2019	Working	WHETSNA000	G		W	WHETSNA000	12/14/2017	1:09 PM	0.00	1,000
▶ Working Budget - 330.042 T.A. Howard	2017 - 2018	Working	WHETSNA000	G		S	KIDD NIC000	02/03/2017	2:09 PM	0.00	712
▶ Working Budget - 330.042 T.A. Howard	2018 - 2019	Working	WHETSNA000	G		W	WHETSNA000	12/14/2017	1:10 PM	0.00	1,002
▶ Working Budget - 330.043 Wester MS	2017 - 2018	Working	WHETSNA000	G		S	WHETSNA000	02/08/2017	10:43 AM	0.00	714

Buttons: Add, Edit, Delete, Clone, Individual Budget Entry, Mass Change, Import Detail Lines



BUDGET ENTRY

Budgetary Entries - WF\AM\BM\BE\PR - 26270 - 05.17.10.00.08 - Google Chrome

Secure | https://skywardbis.mansfieldisd.org:444/scripts/wsis.dll/WService=wsFin/fobrqrbrws040.w?reset=no&isPopup=true

Budgetary Entries

Processing Parameters
 Budget Process Description: Working Budget - 330.0 Budget Type: Working Fiscal Year: 2018-2019

Budgeted Amount For Selected Accounts
 Total 2018-2019 Working: 0.00 Submit Budgetary Entries

*Individual Accounts with Detail Budget Lines attached are disabled from being modified at the account level.
 **Account data as of 12/14/17. Refresh Account Details

Views: General Filters: *Skyward Default

Account Number Fnd T Fc Obj So Org F Pl Loc	IA	BD	2018-2019 Working	Submitted	Fund	TYPE	FUNCTION	OBJECT
▶ 196 R 00 7915 00 041 0 00 330			0		196	R	00	7915
▶ 196 E 11 6112 00 041 0 11 330			0		196	E	11	6112
▶ 196 E 11 6141 00 041 0 11 330			0		196	E	11	6141
▶ 196 E 11 6399 00 041 0 11 330			0		196	E	11	6399
▶ 197 E 11 6396 22 041 0 11 330			0		197	E	11	6396
▶ 197 E 11 6399 22 041 0 11 330			0		197	E	11	6399
▶ 199 E 11 6112 00 041 0 11 330			0		199	E	11	6112
▶ 199 E 11 6112 00 041 0 24 330			0		199	E	11	6112
▶ 199 E 11 6112 11 041 0 11 330			0		199	E	11	6112
▶ 199 E 11 6117 00 041 0 11 330			0		199	E	11	6117
▶ 199 E 11 6117 00 041 0 24 330			0		199	E	11	6117

2000 139 records displayed Account:

Break Totals

Account Number	2018-2019 Working
196 - - - - -	0.00
196 R 00 7915 - - - - -	0.00
196 E 11 6112 - - - - -	0.00
196 E 11 6141 - - - - -	0.00
196 E 11 6399 - - - - -	0.00

Buttons: Notes, Attach, Save & Continue Later, Insert New Account, Enter Different Account Breaks, View Break Total Details

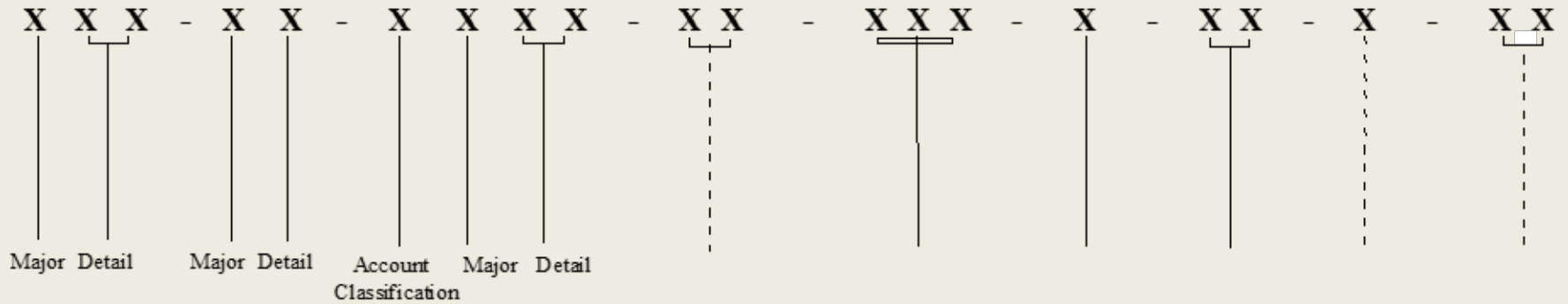
2022-23 BUDGET DUE DATES

- **January 18th - Budget Entry Open House**
- **January 21st – Additional Request Deadline**
- **February 11th – Budget Entry Deadline**
- **Review with Executive Council - March 2022**
- **Preliminary Budget to Board - May 2022**
- **Board Workshop - May 2022**
- **Board Adopts Budget - June 2022**

ACCOUNT CODING

- Each element of the account code relays information about the expenditure
- For managerial purposes, coding is **extremely important**
- For reporting financial information to the state, coding is **extremely important (PEIMS)**
- Coding is a puzzle!
- **CODING WILL BE STRICTLY ENFORCED**

Account Coding



Fund Codes
(1XX - 8XX)

Account Groups
(9XX)

Function Codes
(11 - 99)

Object Codes:
Assets (1XXX)
Liabilities (2XXX)
Fund Equity (3XXX)
Clearing Accounts (4XXX)
Revenues/Income (5XXX)
Expenditures/Expenses (6XXX)
Other Resources/Non-Operating Revenues/Residual Equity Transfers In (7XXX)
Other Uses/Non-Operating Expenses/Residual Equity Transfers Out (8XXX)

Local Option Codes 1 and 2
(XX)

Organization Codes
(001 - 999)

Fiscal Year Code
(0 - 9)

Program Intent Codes
(11 - 99)

Local Option Code 3
(X)

Local Option Codes 4 and 5
(XX)

————— Indicates a mandatory code for State reporting purposes

----- Indicates a code that may be used at local option



FUND

XXX.XX.XXXX.XX.XXX.X.XX.XXX

What “bucket” of \$\$ is being used

- **181** Athletics Fund
- **198** High School Allotment
- **196** Additional Requests, Special Allocations
- **199** General Fund
- **200-499** Federal/Special Revenue Funds
- **461** Campus Activity Funds
- **492-493** Education Foundation Grants (Fall/Spring)
- **865** Activity Funds

FUNCTION:

XXX.XX.XXXX.XX.XXX.X.XX.XXX

What is the purpose of the expense:

- Function 11 - instructional purposes
- Function 12 - library/media activities
- Function 13 - staff development activities
- Function 21 - instructional administration
- Function 23 - school leadership
- Function 31 - guidance and counseling
- Function 32 - social work services
- Function 33 - health services
- Function 34 - student transportation

FUNCTION:

XXX.XX.XXXX.XX.XXX.X.XX.XXX

- Function 35 – food services
- Function 36 - extra/co-curricular activities
- Function 41 – general administration
- Function 51 – plant maintenance & operations
- Function 52 – security & monitoring services
- Function 53 – data processing
- Function 61 - parental involvement
- Function 81 – facility acquisition & construction

FUNCTION 11

Activities that deal directly with the interaction between teachers and students

- Classroom teachers/aides
- Substitute teachers
- Classroom supplies and equipment
- Band instruments
- Special Ed instructional services including speech, occupational, and physical therapy
- Field trips

FUNCTION 12

Expenditures directly and exclusively used for resource centers, libraries, and other major facilities dealing with educational resources and media

- Librarians/library aides
- Library books, films, other media maintained in the library
- Supplies for binding and repairing books
- Upkeep/repairs to media, library materials and equipment

FUNCTION 13

Expenditures directly and exclusively used to aid staff in planning, developing and evaluating teaching processes

- In-service training costs
- Fees for outside consultants conducting staff development activities
- Travel costs for instructional staff to attend staff development meetings
- Supplies and materials for curriculum development or in-service training

FUNCTION 23

- **Expenditures used to direct and manage a school campus**
 - Principal, Assist. Principal, other assistants
 - Staff who record, compile and report attendance data
 - Supplies and equipment for such personnel
 - Expenditures related to teacher appraisal

FUNCTION 31

Expenditures directly and exclusively used for assessing and testing students' abilities and interests and counseling students

- Counselors and related staff
- Psychologists, Psychiatrists, Diagnosticians
- Testing materials for standardized tests
- Supplies and equipment for guidance/counseling personnel

FUNCTION 33

Activities that provide students with appropriate medical, dental, and nursing services

- School nurses
- Medical and health supplies to assist in health care
- Supplies and equipment for health services personnel
- Notice, Function 33 does NOT include costs related to health education (Function 11)

FUNCTION 34

Expenditures for costs incurred to transport students to and from school

- Bus drivers
- Fuel, tires, repairs
- Driver training
- Note: Function 34 does NOT include costs of field trips, etc.

FUNCTION 36

School-sponsored activities during or after the school day not essential to the delivery of instruction

- **Co-curricular activities enhance the curriculum**
UIL, FFA, NHS (speech, debate, band)

- **Extra-curricular activities normally involve competition between schools**

Athletics and activities that exist because of athletics

FUNCTION 61

Activities or purposes other than regular public education and adult basic education services . . .

Activities relating to the whole community or a segment of the community

- **Parental involvement specialists**
- **Parental involvement programs**
- **Parenting programs**

OBJECT CODE

What is being paid for:

- 6100s = payroll accounts
- 6200s = contracted services
- 6300s = supplies
- 6400s = travel and misc. costs
- 6600s = capital outlay > \$5,000

OBJECT CODES

- **Make sure you are using these codes:**
 - **6249** – Maintenance and Repairs – laminator, printer, copier, lab equipment
 - **6269** – Copier lease payments
 - **6329** – Books and periodicals
 - **6394** - Postage
 - **6412** – Student travel, including chartered buses and lease of vehicles, meals, and fees

OBJECT CODES

- **Make sure you are using these codes:**
 - **6494** – District transportation – Use of district buses or suburbans
 - **6495** – Dues/membership fees – Allowable amounts as shown on the business website (TASA, TASP, TASB, TASBO, etc.)
 - **6497** – Food/Refreshments for meetings
 - Meals require an agenda, a sign-in sheet, and outside community/parent members
 - Campuses are allowed meals once a year during their retreat. Other allowances require prior approval, i.e. extended flex days for parent conferences

OBJECT CODES

- **Make sure you are using these codes for Capital Outlay:**
 - **6619 - Land Purchase and Improvements > \$5,000**
 - **6629 - Building Purchase, Construction and/or Renovations > \$5,000**
 - **6631 - Vehicles > \$5,000**
 - **6639 - Furniture, Equipment and Software > \$5,000**

SUB OBJECT CODES

- Further defines expenditure
- Local district discretion
- See Accounting Flip Chart

ORGANIZATION CODE

- Tells where the expenditure is made
- Who the expenditure benefits
- TEA assigns campus codes
- Most others assigned by district

YEAR

- Fiscal Year digit is always the last digit of FY
 - 2019-2020 = 0
 - 2020-2021 = 1
 - 2021-2022 = 2
- **ALWAYS “0” UNLESS A GRANT FUND**
(Education Foundation Grants use a “0”)

PROGRAM INTENT

What student group expenditure targets:

- Intent 11 - basic educational services
- Intent 21 - gifted and talented
- Intent 22 - career and technology
- Intent 23 - special education
- Intent 24 - at-risk student

Plus 26 - 30

PROGRAM INTENT

What student group expenditure targets:

- Intent 25 - bilingual and special language
- Intent 32 – Pre-kindergarten, Regular
- Intent 33 – Pre-kindergarten, Special Ed
- Intent 34 – Pre-kindergarten, State Comp Ed
- Intent 35 – Pre-kindergarten, Bilingual
- Intent 91 - athletics
- Intent 99 - no specific program intent

OWNER (LOCAL) CODE

- Again, further defines expenditure
- Local district discretion
- Many in MISD are same as ORG code
- See Accounting Flip Chart

QUESTIONS

Contact Information

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