

BUDGET PROCEDURE MANUAL

2024 - 2025



Lake Worth Independent School District

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SECTION 1

BUDGET MEMO

Maintenance and Operations (M&O) funds are based on the Average Daily Attendance. This revenue can only increase with a growth in enrollment and those enrolled students being in attendance at school. The 2024-2025 budget allocations will be based on an average spending review and a per pupil student allocation.

Although the State is no longer emphasizing expenditure targets of 65% in instruction, it is still a good practice. Because transparency is still a critical issue, extra caution should be taken to ensure proper account numbers are used when planning next year's budget and when coding expenditures.

As you prepare the 2024-2025 budget for your campus or department, please consider the following:

- **65% Instructional** - It is still a good idea to allocate approximately 65% of your campus budget to function 11. See Section 4 and Section 5.
- **Per Pupil Allocation** - Should include all costs (excluding salary and benefits) for *basic* education to every student such as classroom supplies, support staff supplies, district paid field trips and professional development.
- **Campus Improvement Plan** - Budget should reflect needs outlined in CIP and discussed with committee members and staff.
- **Library funds, function 12** - this function has been removed from your campus budget and will be administered by the Lead Librarian for the district. A budget of \$12.00 x ADA has been established based on the recommended proficient level by the American Association of School Libraries.
- **Nursing funds, function 33** - this function has been removed from your campus budget and will be administered by the Director of Health Services for the district.
- **Deadlines** - Data entry should be completed by Thursday, June 6, 2024. The Skyward budget component will be closed at 5:00 p.m. on this date.

The budgets should be entered directly into Skyward. Instructions for the electronic submission are included in Section 3.

You are encouraged to utilize sub-objects, program intent codes and local option codes to better identify your budget based on programs. Information regarding these numbers can be found in Section 5. Please contact the Business Manager if you are needing additional reports to help you in preparing your budget.

Also included in this manual are tips, coding guidance, testing, travel and transportation.

Any questions regarding the budget process may be addressed to Trent Dowd or Michelle Gregory.

SECTION 2

Budget Calendar for the 2024-2025 Budget

March 2024

- Begin review of current year budget and estimate end of year projections.
- Begin Cabinet / Campus / Department discussions on personnel.
- Prepare Campus / Department budget templates.

April 2024

- Continue Cabinet / Campus / Departments discussions on personnel.
- Continue discussion with each Campus/Department regarding current budget and needs for next year
- Receive estimated tax roll information from Tarrant County Appraisal District by April 30th.
- Prepare revenue budget projections, develop projected enrollments and decide on estimated tax base to use in proposed budget process.
- Review personnel staffing and proposed salary schedule.
- Review and calculate mandated program budget requirements.
- Review and calculate current budget per campus/per student allocations.
- Budget workshop with Board, update on current budget and planning of next year budget.
- Approve compensation package as presented.

May 2024

- Complete Campus/Department budget meetings.
- Distribute budget worksheets to principals and department heads.
- Receive estimated tax roll information from Tarrant County Appraisal District by mid May.
- Make changes to proposed budget, as needed.

June 2024

- All Campus/Department templates due to Business Office by June 6.
- Download Truth in Taxation manual from Texas Comptroller site.
- Receive estimated tax roll information from Tarrant County Appraisal District, mid-June.
- Budget workshop with Board on revised budget *if needed*.
- Complete Superintendent's review of preliminary district budget, personnel requirements, facility requirements and projected revenue.

July 2024

- Receive certified tax roll from Appraisal District.
- Review local tax revenue calculation based on certified tax roll.
- Complete Truth in Taxation calculation.
- Publish "Notice of Public Meeting to Discuss Budget and Proposed Tax Rate" in newspaper. Must be published 10 to 30 days before the date of the public meeting to adopt budget and tax rate. Post to district website by July 31st.

August 2024

- Present final proposed budget to Board during August Regular Board Meeting.
- Hold public meeting to discuss budget and proposed tax rate during the regular board meeting.
- Approve budget during the regular board meeting.
- Adopt tax rate (after budget is approved).
- Post approved budget on the website.
- Adjust coding of staff based on job assignments (comp ed, special ed, etc.).

September 2024

- First day of fiscal year 24-25, September 1.
- Check budgets for mandated program expenditures (comp ed, special ed, bilingual, etc.).

SECTION 3

BUDGET OVERVIEW AND INSTRUCTIONS FOR DATA ENTRY IN SKYWARD

Site-based budgeting places the administrator at the center for the budget preparation process. Administrators act as budget managers for their organizations, departments, and programs and are responsible for both the preparation and maintenance of their budget. With the exception of salaries, the District allows each organization to budget their allotment to meet the specific needs of their organization or program.

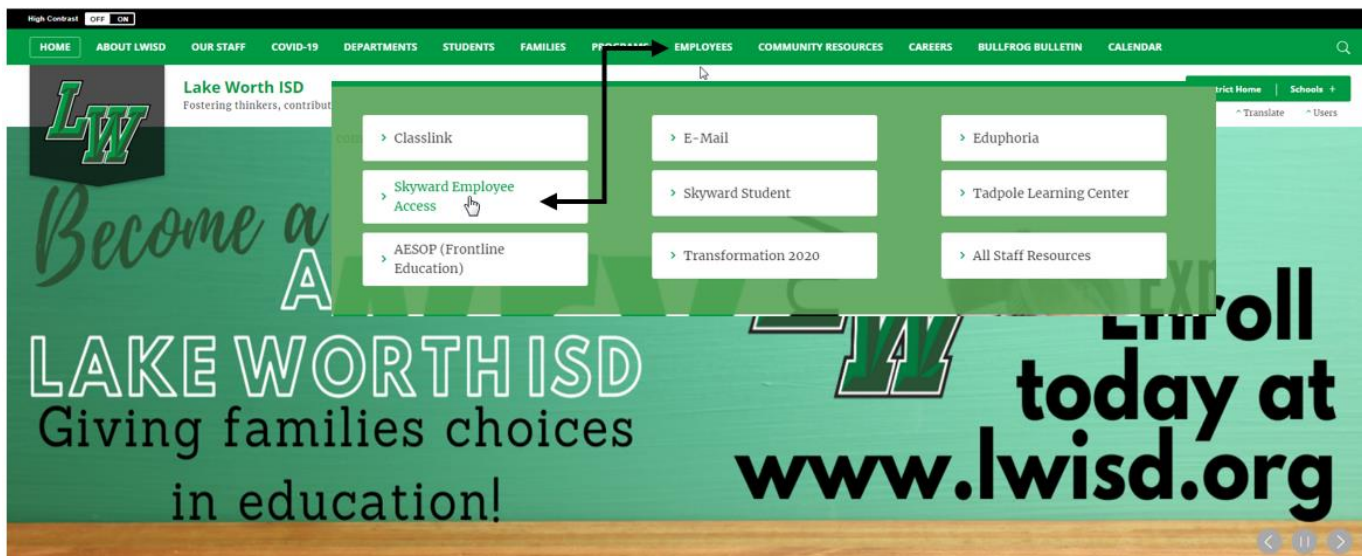
Your budget should include amounts sufficient to cover the costs of travel, registration fees, instructional materials and supplies for each classroom, department, and/or program for which you control.

Budgets will be entered directly into the Skyward system via the web application. On the following pages of this manual, you will find instructions for entering next year's budget. It is a step-by-step, screen-by-screen how-to for entering the budget into Skyward.

Directors, department heads, and principals have been given access to the appropriate buttons for budgeting. Business Service Department personnel will be available to answer any questions and give one-on-one assistance as needed. Please contact Trent Dowd or Michelle Gregory for assistance.

Final budgets should be entered by June 6, 2024. At 5:00 p.m., access to the Skyward budget component will be closed. Any balances not entered into the system will not be in next year's budget.

CURRENT YEAR INSTRUCTIONS



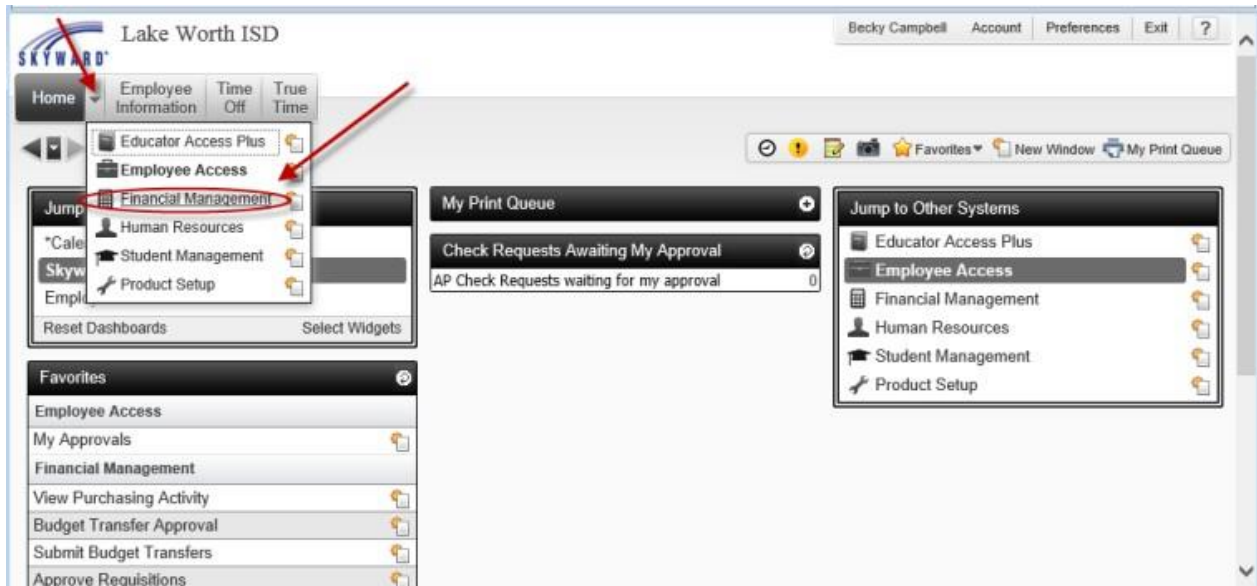
Go to the district website www.lwisd.org
Move the cursor over the **Employee** button on the top row,
then click on the **Skyward Employee Access** button.

This will lead you to the Skyward Employee Access login. Enter your login ID and your password.

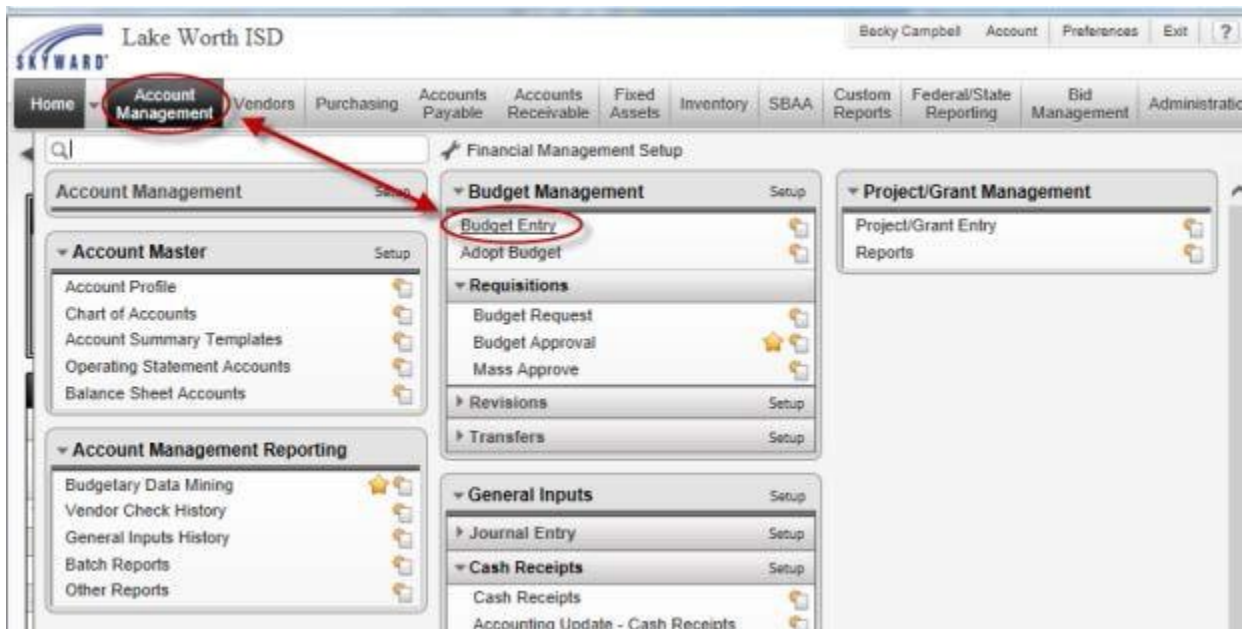
A screenshot of the Skyward Business Suite login page. At the top, there is the Skyward logo, which consists of three blue curved lines above the word 'SKYWARD' in blue capital letters. Below the logo, the text 'Lake Worth ISD Skyward Business Suite' is displayed. The main login area is a light gray box containing two input fields: 'Login ID:' and 'Password:'. Below these fields is a blue 'Sign In' button. In the bottom right corner of the login box, the date '05.15.02.00.07' is shown. At the bottom of the page, there is a 'Login Area:' label followed by a dropdown menu currently set to 'All Areas'.

You may land on the *Employee Access* page.

Click on the drop down arrow on the top left; you will then be able to highlight *Financial Management*, click on this button if you need to be directed from Employee Access to Financial Management.

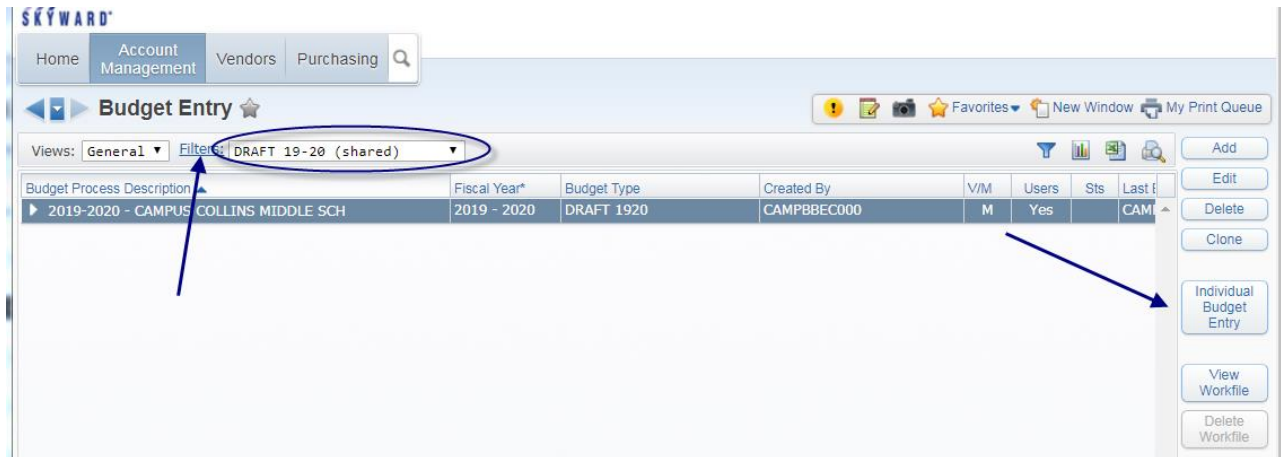


You should now be on the *Financial Management* page. Click on *Account Management* at the top of the page, then click on *Budget Entry - BE*, this may be on the left had side of page.

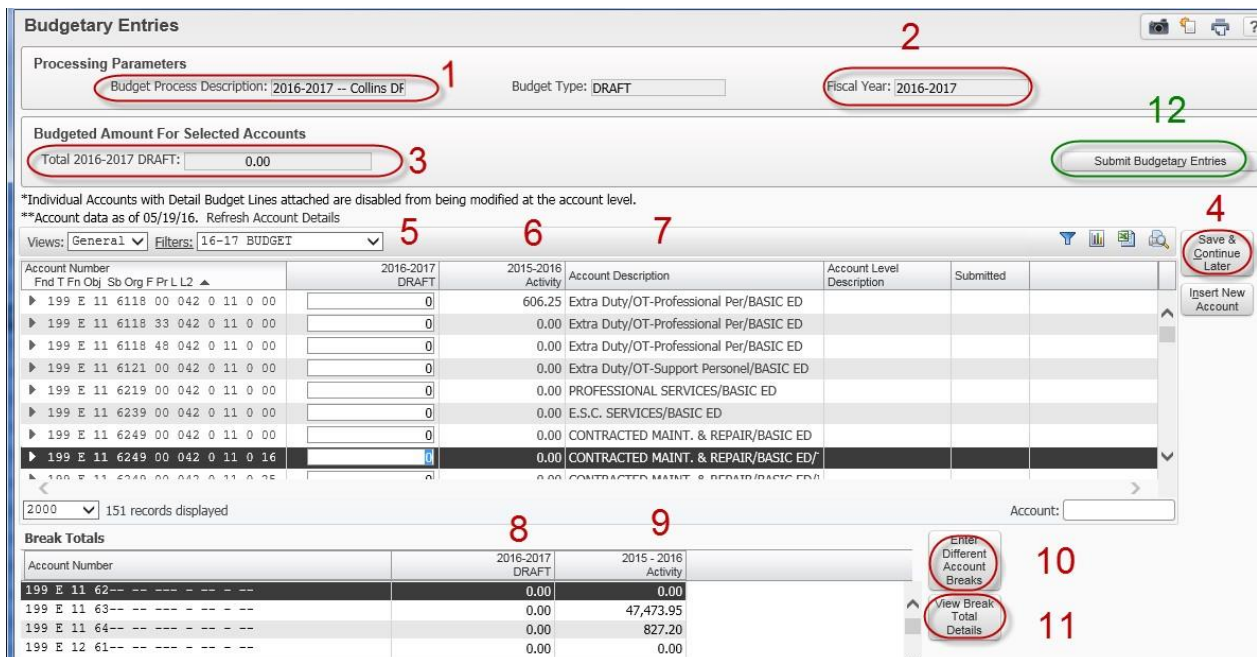


Change you filter to the next year draft (DRAFT 24-25)

Highlight the appropriate **2024-2025 Campus/Dept.** process. Click on the **Individual Budget Entry** button on the right side of the screen.



The screen that comes next should appear as below; but with your specific campus/department information and should be the 2024-2025 fiscal year:



You should now see your campus/department budget information. You may view your 2024-2025 budget numbers and your actual activity for each account line. Using the allocation amount issued to you begin entering your budget data.

- 1) Item 1: Title of Budget Template - Make sure it is yours.
- 2) Item 2: Fiscal Year - Make sure it is 2024-2025.
- 3) Item 3: Once you enter figures it will total the amount you have entered into your budget - gives you a way to make sure all funds are budgeted up to the allocation amount.
- 4) Item 4: If you are interrupted or cannot finish in one setting use the "Save & Continue Later" button.
- 5) Item 5: Column 1 is where you enter your 2024-2025 allocation figures.
- 6) Item 6: Column 2 is your 2023-2024 actual activity in each account number.
PLEASE NOTE: this is "as of" the date you are entering information; realize that this is not a full year's worth of expenses but only as of the date you are working (you can refresh).
- 7) Item 7: Column 3 is your Account Description.
- 8) Item 8: Summary of 2024-2025 figures based on your breaks, should equal your total budget when finished.
- 9) Item 9: Summary of 2024-2025 figures based on your breaks, should equal your total budget when finished.
- 10) Item 10: Allows you the ability to change how the breaks are summarized. (i.e. you can break by function, function and object, etc.) More information is listed below.
- 11) Item 11: View Break Total Details
- 12) Item 12: Submit Budget Entries - only press this button if you are done and will not be entering any more information. More information follows.

***** Again, if you are interrupted or need to close out and work at another time click on the "Save & Continue Later" button.**

Detail budget entry (if desired/not required)

Budgetary Entries

Processing Parameters
 Budget Process Description: 2015-2016 -- J. Miller C Budget Type: DRAFT Fiscal Year: 2015-2016

Budgeted Amount For Selected Accounts
 Total 2015-2016 DRAFT: 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 04/28/15. Refresh Account Details

Views: General Filters: Skyward Default Clone

Add/edit detail budget items

Account Number	Fnd T Fn Obj	Sb Org F Pr L L2	2015-2016 DRAFT	2014-2015 Activity	2014-2015 Revised Budget	2014-2015 Original Budget
199 E 11 6118 00 104 0 11 0 00			550.00	0.00	19	0.0
Expand All Collapse All View Printable Details						
▼ Detail Budget Items Add / Edit Detail Budget Items						
No Budget Details available for this account and fiscal year						
▶ 199 E 11 6118 00 104 0 25 0 00 0						
▶ 199 E 11 6118 03 104 0 11 0 00 0						
▶ 199 E 11 6121 00 104 0 11 0 00 0						

20 records displayed Account:

Break Totals

Account Number	2015-2016 DRAFT	2014-2015 Activity	2014-2015 Revised Budget	2014-2015 Original Budget
199 E	0.00	113,512.20	169,519.00	169,519.00
199 E 11	0.00	85,977.59	120,593.00	119,334.00
199 E 12	0.00	3,836.51	5,716.00	7,100.00

Buttons: Save & Continue Later, Enter Different Account Breaks, View Break Total Details

Entering Different Account Breaks

Account Breaks - WF\AM\BM\BE\PR - 26270 - 05.15.02.00.07 - Internet Explorer

https://sky-fin.lake-worth.k12.tx.us/scripts/wsisa.dll/WService=wsFin/fobrqsetp000.w?hAllowCalc=true&isPopup=true

Account Breaks

Dimension Breaks

Fiscal Year: 2015 - 2016

Sequence: REG - Regular Account Sequence

Fund T Fn Obj Sb Org F Pr L L2

Description	Position
Fn	2
Obj	3

Generate Totals By Dimension

This allows you to set the breaks where you want and to view your data in different formats. This can be changed and adjusted at any time and will not affect your data entry. The example above shows breaks at the fund and object level. Once you make changes, click on the ***Generate Totals by Dimension*** to have the changes take effect. You may also click on the ***View Break Total Details*** button to view a summary of your totals.

If you need to leave the process at any time, be sure to click on the ***Save & Continue Later*** button before you exit. Otherwise, you may lose your work. Be sure to stay within your allocation amount. If you have any questions on this process please contact Trent Dowd or Michelle Gregory.

EXCEL EVALUATION OPTIONS

To review and print your numbers at any time during the process, click on the **Excel** button at the top next to the **Save & Continue Later** button. This will lead you through a series of steps and eventually gives you an Excel spreadsheet with your numbers. You can review numbers and/or save for future reference.

Budgetary Entries

Processing Parameters
Budget Process Description: 2015-2016 -- J. Miller C Budget Type: DRAFT Fiscal Year: 2015-2016

Budgeted Amount For Selected Accounts
Total 2015-2016 DRAFT: 0.00

EXCEL

Submit Budgetary Entries

*Individual Accounts with Detail Budget Lines attached are d
**Account data as of 04/28/15. Refresh Account Details

Views: General Filters: Skyward Default Clone

Account Number	2015-2016 DRAFT	2014-2015 Activity	2014-2015 Revised Budget	2014-2015 Original Budget
199 E 11 6118 00 104 0 11 0 00	0	550.00	0.00	0.00
199 E 11 6118 00 104 0 25 0 00	0	1,600.00	1,000.00	1,000.00
199 E 11 6118 22 104 0 11 0 00	0	0.00	0.00	0.00
199 E 11 6121 00 104 0 11 0 00	0	283.00	0.00	0.00
199 E 11 6121 00 104 0 25 0 00	0	0.00	0.00	0.00
199 E 11 6122 00 104 0 11 0 00	0	0.00	0.00	0.00

Save & Continue Later

FINALIZING THE BUDGET ENTRY PROCESS

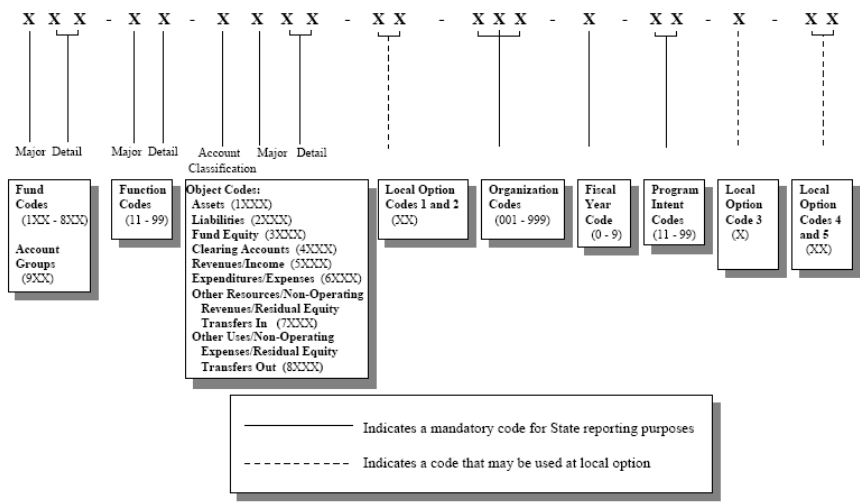
Once you have entered your budget and are satisfied with the data, you will need to finalize the process for submission:

- 1) Press the **Submit Budgetary Entries** button, at the top right of the page. This writes the numbers you entered to the draft budget. The system then asks, **Are you sure, you want to run the update?** If you are sure, then click **Ok**.
- 2) You will have the option to print a report if you wish to do so.
- 3) Click on the **Update Complete - Press Close** button.
- 4) Please send an e-mail to Trent Dowd at tdowd@lwsd.org, advising that you have completed your portion of the process.

SECTION 4

ACCOUNT CODE STRUCTURE DEFINED

The Texas Education Code requires adoption of a standard fiscal accounting system. Financial data, adopted budget and final expenditures are reported to the Texas Education Agency (TEA) annually. This standard coding structure facilitates decision making by various user groups. Below is an overview of the different sections of the code structure.



BASIC SYSTEM CODE COMPOSITION:

SEGMENT	# OF DIGITS	WHAT IT MEANS	EXAMPLES
FUND	XXX	Tells us the source of the revenue which pays for the expenditures	199 - General Use - Local & State 2XX - Special Programs - Federal 4XX - Money specific to campuses 865 - Money specific to student groups
TYPE	S	Used by Skyward automatically assigned	R - Revenue E - Expense
FUNCTION	XX	Tells the purpose of the expenditure	11 - Any expense for direct instruction 23 - Expenses associated with campus leadership 51 - Expenses associated with Operations
OBJECT	XXXX	Tells us the type of expenditure	6100 - Payroll 6200 - Contracted Services 6300 - Supplies
SUB-OBJECT (linked to function)	XX	LWISD assigned to designate additional levels of budgeting	00 - Undesignated 58 - Postage (11)
ORGANIZATION	XXX	Tells where or who	001 - LW High 042 - Collins 101 - Effie Elem
YEAR	0	Tells school year	1 digit year code Use Year Code 0 for all except 2XX funds
PROGRAM INTENT	XX	Tells us the student group served	11 - Basic Ed 23 - Special Ed 22 - Career & Tech
LOCAL	XXX	LWISD defined	16 - Technology 64 - Food for meetings

SECTION 5

CODING, GUIDANCE, AND TIPS

The following may provide some clarification to frequently asked questions regarding the budget codes:

PLEASE NOTE:

Please take care to use the correct object codes for consulting services, professional services, and extra duty for staff.

Personnel/Salaries

The Business Services Department will budget staff positions based on needs and available funding.

Substitutes

- 6112 -- Use this object to code substitutes for teachers and other professionals
- 6122 -- Use this object to code substitutes for support personnel

Extra Duty

- 6118 -- Use this object to code extra duty for teachers and other professionals
- 6121 -- Use this object to code extra duty for support personnel and overtime.

Professional Services

- 6219 -- This code is used to classify expenditures/expenses for professional services rendered by personnel who are not on the payroll of the school district. Government Code 2254.002 defines professional services to be the following:

Architecture	Accounting	Medicine
Optometry	Landscape Architecture	Land Surveying
Professional Engineering	Professional Nursing	Real Estate Appraising

These professionals ***are required to be licensed or registered with the state.*** Professional services are delivered by an independent contractor (individual, entity or firm) that offers its services to the public. Such services are paid on a fee basis for specialized services that are usually considered to be temporary or short-term in nature, normally in areas that supplement the expertise of the school district.

Consulting Services

6291 -- This code is used to classify expenditures/expenses for consulting services. Consulting services refer to the practice of helping districts to improve performance through analysis of existing problems and development of future plans. Consulting may involve the identification and cross-fertilization of best practices, analytical techniques, change management and coaching skills, technology implementations, strategy development, or operational improvement. Consultants often rely on their outsider's perspective to provide unbiased recommendations. They generally bring formal frameworks or methodologies to identify problems or suggest more effective or efficient ways of performing tasks. Consulting services cover all functional areas such as instruction, curriculum, and administration.

Professional services are coded to 6219

Education Service Center services are coded to 6239

Normal contracted maintenance and repair of items is coded to 6249

Other miscellaneous services would be coded to 6299

Rentals / operating 6269

Miscellaneous Contracted Services

6299 -- This code is used to classify expenditures/expenses for miscellaneous contracted services not specified elsewhere. Examples:

Piano Accompanist
Flag Choreographer

Game Officials
Uniform Cleaning

Cheerleader Judges
One-time Trainer

Software licenses

6397 -- Site licenses, single use software that has a per unit cost of less than \$5,000. The code will also have a "16" local option code attached to it.

Computer Equipment

6398 -- All equipment valued at \$5,000 or less should be expensed using this code. The code may also have a "16" local option code attached to it for Technology related purchases.

Magazines &/or Newspaper Subscriptions

6329 -- Code subscriptions to magazines and newspapers for the classroom, office or library to this account number. Reference books in the classroom, professional development books, and library books under \$5,000 also fall under this code.

Travel Expenses - Staff

6411 -- Use this code for registration expenses for staff, including professional travel, lodging, mileage, airfare, parking, meals, and other expenses associated with the travel.

Travel Expenses - Student

6412 -- Use this code to budget and report *student* expenses for meals, lodging, LWISD transportation and non-LWISD transportation for school sponsored events.

Fees and Dues

6495 -- Use the object for membership fees and annual dues to professional organizations.

Miscellaneous Operating Expenses

6499 -- Food costs related to meetings (please use a local option code 64 to track food expense), graduation expenses, newspaper ads, etc. It is NOT a catchall for anything not easily defined. If you need help defining a code, please contact the Business Services Department for assistance.

This next part gives more detailed information regarding the components of each segment
Italicized notes will give more hints and guidance.

Fund 199 and fund 181 (Athletics) - (Combined with 199) = General Operating Fund

Revenues - Local maintenance and operating tax payments, payments in lieu of taxes, Foundation entitlements, interest on investments, gifts and bequests, athletic gate receipts, tuition and fees for Summer School and Community Education, and rental of facilities

Expenditures - Salaries, benefits, contracts, supplies, textbooks, materials, equipment, fixed assets, insurance, utilities, etc.

Fund 2XX - 3XX Special Funds

State and Federal grant funds, restricted to special program uses only.

Fund 4XX and 865 Campus/Department and Student Activity Funds

Accounts for funds related to student activity funds, principal/department head activity fund which are not subject to recall by Board of Trustees.

Fund 599 - Debt Service Fund

Funded by Interest and Sinking local property tax payments. Designated strictly for the payment of bonded debt obligations.

Fund 6XX - Capital Improvement / Bond Funds

Funded by sale of General Obligation Bonds; use for the purchase, constructing, renovating, expanding, and equipping of school facilities.

Type -- Automatically assigned by Skyward based on object code

Function -- Tells us the purpose or area for each expenditure

11	--	Direct Instruction
12	--	Instructional Resources and Media Services (Libraries)
13	--	Curriculum Development and Instructional Staff Development
21	--	Instructional Leadership
23	--	School Leadership (principals, office staff, etc.)
31	--	Guidance, Counseling and Evaluation Services
32	--	Social Work Services
33	--	Health Services
34	--	Transportation Services
35	--	Food Services
36	--	Extracurricular Activities
41	--	General Administration
51	--	Maintenance & Operations
52	--	Security and Monitoring Services
53	--	Data Processing Services
71	--	Debt Service
81	--	Facilities Acquisition and Construction
95	--	JJAEP
99	--	Other

Objects

Objects explain the type of expenditure for each function area. Following is a list of common object codes with brief description.

6100 - Payroll Costs

6110 - Teachers and other professional personnel

6112 Substitute Salaries

6118 Extra duty / Overtime / Supplemental Pay

6119 Salaries and Wages - Teachers and other professionals

6120 - Support Personnel

6121 Overtime/Extra Duty for support personnel

6122 Substitutes for support personnel

6125 Student Workers

6128 Game Worker Pay

6129 Salaries and wages for support personnel

6140 - Employee benefits

6141 - 6146 Social Security, Medicaid, Health & Life Insurance, TRS, Workers Compensation, Unemployment

6200 - Professional and Contracted Services

6210 - Professional Services

6211 Legal Services

6212 Audit Services

6213 Tax Appraisal

6219 Professional Services

6220 - Tuition and Transfer Payments

6221 Staff Tuition and Related Fees - Higher Education

6222 Student Tuition - Public Schools

6223 Student Tuition - Other than to Public Education (non-public & JJAEP)

6230 - Region 11 Services

6239 Region 11 Services

6240 - Contracted Maintenance/Repair Services

6249 Contracted Maintenance and Repair

6250 - Utilities

6255 Water

6256 Phones

6257 Electricity

6258 Natural Gas

6259 Waste Collection

6260 - Rentals & Operating Leases

6269 Rental and Operating Leases

- 6290 - Miscellaneous Contracted Services
 - 6291 Consulting Services
 - 6299 Miscellaneous Contracted Services

6300 - Supplies & Materials

- 6310 - Supplies/Materials for Maintenance and/or Operations
 - 6311 Gasoline and Fuels for Vehicles (Including Buses)
 - 6315 Janitorial
 - 6316 Building and Grounds
 - 6317 Vehicle Supplies
 - 6318 Bus Maintenance Supplies
 - 6319 Supplies for Maintenance and/or Operations

- 6320 - Textbooks and Other Reading Materials
 - 6321 Textbooks
 - 6329 Reading Materials

- 6330 - Testing Materials
 - 6339 Testing Materials

- 6340 - Food Service (Function 35 only)
 - 6341 Food
 - 6342 Non-Food
 - 6343 Items for Sale
 - 6344 USDA Donated Commodities
 - 6349 Food Service Supplies

- 6390 - Supplies and Materials General
 - 6398 Equipment less than \$5,000 inventoried
 - 6399 General Supplies and Materials, consumable
Supplies, teaching and office items

6400 - Other Operating Costs

- 6410 - Travel, Subsistence, and Stipends
 - 6411 Travel and Subsistence - Employees Only
 - 6412 Travel and Subsistence - Students
 - 6419 Travel and Subsistence - Non-Employees/Parent Travel

- 6420 - Insurance and Bonding Costs
 - 6429 Insurance & Bonding Costs

- 6430 - Election Costs
 - 6439 Election Costs

- 6440 - Depreciation Expense
 - 6449 Depreciation Expenses (Financial Services Department use only)

- 6490 - Miscellaneous Operating Costs
 - 6491 Statutorily Required Public Notices
 - 6495 Membership Dues

6499 Miscellaneous Costs (fees, awards, bid notices, graduation expenses, food and refreshments for school related meetings, and newspaper advertisements)

6500 - Debt Services (Function 71 only)

6510 - Debt Principal

6511 Bond Principal
6512 Capital Lease Principal
6513 Long-Term Debt Principal
6519 Debt Principal

6520 - Interest Expenditures

6521 Interest on Bonds
6522 Capital Lease Interest
6523 Interest on Debt
6524 Amortization of Bond & Other Debt Related Costs
6525 Amortization of Premium & Discounts on Issuance of Bonds

6590 - Other Debt Service Expenditures

6599 Other Debt Service Expenditures

6600 Capital Outlay - Land, Buildings and Equipment

6610 - Land Purchase and Improvement

6619 Land Purchase and Improvements

6620 - Building Purchase, Construction or Improvements

6624 Architectural and Engineering Fees for Capital Construction
6629 Building Purchases, Construction or Improvements

6630 - Furniture and Equipment - Unit Cost \$5,000 or greater

6631 Vehicles greater than \$5,000 per unit
6641 Vehicles less than \$5,000 per unit
6649 Furniture, Equipment, Unit-Price less than \$5,000
6639 Furniture, Equipment, Unit-Price greater than \$5,000

6650 - Fixed Assets Under Capital Lease

6651 Capital Lease of Buildings
6659 Capital Lease of Furniture, Equipment or Software

6600 - Library Books and Media Greater than \$5,000

6669 Library Books and Media with a unit cost greater than \$5,000

6999 -Locally Defined Dummy Code

Sub-Object

Sub-Objects are related to the various functions; for a full list contact the Business Services Department.

Program Intent Codes

Identifies the student group for which the instructional or other service is directed or intended.

- 11 Basic Educational Services
- 21 Gifted & Talented
- 22 Career & Technology
- 23 Special Services
- 24 Accelerated Education
- 25 Bilingual Education
- 26 Non-disciplinary AEP - Basic
- 28 Disciplinary AEP - Basic
- 29 Disciplinary AEP - Supplemental
- 30 Title I Part A
- 31 High School Allotment
- 32 Pre-Kindergarten
- 33 Pre-Kindergarten Special Education
- 34 Pre-Kindergarten Compensatory Education
- 35 Pre-Kindergarten Bilingual Education
- 36 Early Education Allotment
- 37 Dyslexia
- 38 College, Career, and Military Readiness
- 91 Athletics
- 99 Undistributed

Locally Defined Codes

Lake Worth ISD uses locally defined codes to further describe specific expenses/budgets. This list is quite lengthy; for a complete list contact the Business Services Department.

SECTION 6

Expenditures Object Code Alphabetic Listing

<u>Item</u>	<u>Object Code</u>
Annual membership fees and dues	6495
Audio-visual aids, films, CD's, VCR tapes	6399
Audit Services	6212
Awards	6499
CD/DVD's	6399
Cell Phones	6256
Co-Curricular Travel using District Vehicles	6412
Computer Supplies & Consumables	6399
Computers - Unit Cost less than \$5,000 including Software	6398
Computers - Unit Cost more than \$5,000	6637
Conference Fees	6411
Consultants	6291
Contracted Maintenance & Repair	6249
Contracted Services	6299
ESC Services	6239
Electricity	6257
Extra Days - Teachers & Professionals	6118
Extra Duty / OT - Support Personnel	6121
Extra Days - Support Personnel	6127
Extracurricular Travel Using District Buses	6412
Field Trips Using Buses	6412
Food and Refreshments for School Meetings	6499
Furniture & Equipment less than \$5,000	6398
Furniture & Equipment over \$5,000	6639
Gasoline and other Fuels	6311
Graduation Expenses	6499
In-Service Training Outside District	6411
Janitorial Supplies	6315
Legal Services	6211
Library Books and Media	6329
Lodging Expenses - Employees	6411
Meal Expenses - Employees	6411
Membership dues	6495
Mileage Expense Reimbursement - Employees	6411
Mileage Expense Reimbursement - Students	6412
Miscellaneous Contracted Services	6299
Miscellaneous Operating Costs	6499
Natural Gas	6258
Office Equipment Repair - Contracted	6249
Office Supplies	6399
Parent Travel	6419
Postage	6399 (with a sub-object)
Professional Services (<i>must be licensed by State</i>)	6219
Reading Materials	6329
Registration Fees - Employee Only	6411
Rentals and Operating Leases (copier lease s)	6269 (with a sub-object or local option)
Software	6397 (with local option 16)

Statutorily Required Public Notices	6491
Substitutes - Support Personnel	6122
Substitutes - Professional Personnel	6112
Supplies & Materials	6399
Teaching Supplies	6399
Technology Equipment under \$5,000	6398
Technology Equipment over \$5,000	6639
Telephone	6256
Testing Materials	6339
Textbooks	6321
Waste	6259
Travel - Employees	6411
Travel - Student	6412
Travel - Non-Employee	6419
Workshop Registration Fees	6411

SECTION 7

Budget maintenance throughout the fiscal year.

DEFINITIONS

AMENDMENTS

“Budget Amendments” are mandated by the state for budgeted funds that are reallocated from one function level to another. These budget changes are usually the result of unexpected levels of revenue or expenditures in certain categories and must be amended in the budget for legal compliance. All necessary budget amendments must be formally adopted by the school board and recorded in the board minutes.

TRANSFERS

“Budget Transfers” are transfers between the same fund AND function with no increase or decrease in the total budget. Board Approval is not needed.

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#### GUIDELINES FOR FUNDS/EXPENDITURE TRANSFERS [461,865,876 Funds]

- 1) **Funds Transfers** should be used to re-class expenditures from one account to another. A “*Funds Transfer Request*” form must be completed and then signed by the budget manager. The transfer will be processed once the approved form and required documentation is received in the Business Services Office. Documentation should support the reason for the re-class. Funds Transfers do not affect the budget. For a copy of the “*Funds Transfer Request*” form please contact the Business Manager.
  - a) Example #1: Student-to-Student Account Transfer - Class of 2021 votes to transfer funds to Class of 2022.
  - b) Example #2: Purchase Order paid out of wrong account -Lake Worth High School paid a bill out of the general activity account and it should have come out of the student activity account. Submit a “Funds Transfer Request” form including the PO number to move the expenditure to the correct account.

#### GUIDELINES FOR BUDGET TRANSFERS AND AMENDMENTS

- 1) **Budget Transfers** are entered at the campus/department level through Skyward.
- 2) An email notification directed to the person who entered the budget transfer will be auto-generated once the request is approved or denied.
- 3) **Budget Amendments** are submitted on hard copy (paper) and submitted to the Business Office to be presented at the board meeting. Budget amendments should be entered as whole dollars only and cannot contain strike through, white out or other changes after printing. Must have descriptions and original signatures.