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CARROLL
INDEPENDENT SCHOOL DISTRICT

BUDGET PROCEDURE MANUAL

2023-2024

~ CISD Core Values ~

Excellence / Integrity & Character / Respectful Relationships / Curiosity & Innovation / Honest Communication / Service

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SECTION 1

BUDGET MEMO

The 2023-2024 budget will be built based on Zero-Base Budgeting philosophy.

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 2023-2024 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, professional development and substitutes.
- **Campus Improvement Plan** - Budget should reflect needs outlined in CIP and discussed with committee members and staff.
- **Deadlines** - Data entry should be completed by **Friday, April 15, 2024**. Additional Funding Requests are also due at the same time. The Skyward budget component will be closed at 5:00 p.m. on the deadline date

The budget will be entered directly into Skyward. Instructions for the electronic submission are included in Section 2.

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.

Also included in this manual are tips and coding guidance.

Any questions regarding the budget process may be addressed to Bryan Myres, by phone at extension 8271 or by e-mail at Bryan.Myres@southlakecarroll.edu.

SECTION 2

2023-2024 BUDGET TIMELINE

October	November	December	January	February	March	April	May	June	July	August
Staffing Analysis - Moak Casey - Secondary Campuses & Central Office										
Internal Staffing Analysis - Elementary Campuses										
Zero-Based Budgeting - Departmental Budget										
	Demographer Presentation Enrollment Projections To Board									
			Preliminary Revenue Calculations							
				Campus Budget Process						
				Salary Projections						
					Preliminary Property Values					
					Preliminary Draft Budget Presentation					
						May Values Received				
						Refine Budget Projections				
						Legislative Outcomes received				
						Modifications to budget based on Legislative outcomes				
						Receive Final Values from appraisal district				
									Adopt Budget	
									Adopt Tax Rate	

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 organization 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 your 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.

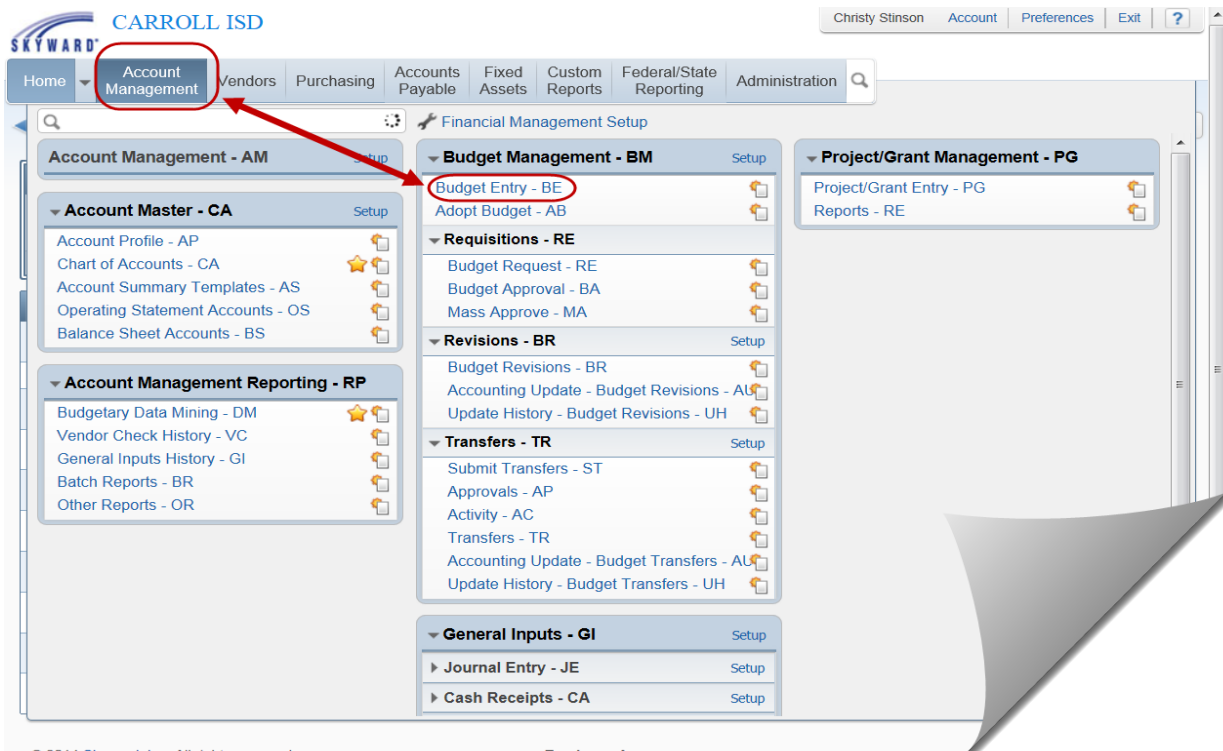
Budgets will be entered directly into the Skyward system via the web application. The following pages of this manual you will find instructions for entering next year's budget. It is a step by step, screen by screen how-to for entering the budget into Skyward.

Directors, department heads, and principals have been given the appropriate access for budgeting. Finance Department personnel will be available to answer any questions and give one-on-one assistance as needed. Please contact Bryan Myres extension 8271 or at Bryan.Myres@southlakecarroll.edu.

Final budgets should be entered into Skyward by **April 15, 2024 at 5:00 p.m.** After 5 p.m. on the deadline date, 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

Log into Skyward *Financial Management*. Click on *Account Management* at the top of the page, then click on *Budget Entry - BE*, under the *Budget Management* tab.



Highlight the appropriate *2023-2024 Campus/Dept.* process. Click on the *Individual Budget Entry* button on the right side of the screen.

The screenshot shows the Skyward Budget Entry application interface. The main table lists budget processes with columns for Description, Fiscal Year, Budget Type, Created By, VM, Sts, Last Edited By, Last Edited Date, and Last Edited Time. A red box highlights the 'Individual Budget Entry' button on the right-hand side of the interface. A red arrow points from the 'Individual Budget Entry' button to the 'Training Budget' row in the table, which is also highlighted with a red box. A green box with the number '1' is placed over the 'Fiscal Year' column for the 'Training Budget' row, and another green box with the number '2' is placed over the 'Last Edited Date' column for the same row.

Budget Process Description	Fiscal Year	Budget Type	Created By	VM	Sts	Last Edited By	Last Edited Date	Last Edited Time
2015-2016 CS Budgets	2015 - 2016	DFT FINSER	STINSCHR000	G				12:00 AM
2015-2016 Original Budget 9/1/16-8/31/17	2015 - 2016	Original	STINSCHR000	G				12:00 AM
2015-2016 Working Budget -- CS	2015 - 2016	Original	STINSCHR000	W	S	STINSCHR000	05/23/2016	2:52 PM
2016-2017 Administrative Services	2016 - 2017	DRAFT 1	STINSCHR000	M	S	STINSCHR000	07/07/2016	8:47 AM
2016-2017 Aquatics Budget	2016 - 2017	DRAFT 1	STINSCHR000	M	S	STINSCHR000	05/05/2016	3:40 PM
2016-2017 Athletic Budget	2016 - 2017	DRAFT 1	STINSCHR000	M	S	STINSCHR000	05/05/2016	3:24 PM
2016-2017 C&I Porter	2016 - 2017	DRAFT 1	STINSCHR000	M	S	STINSCHR000	06/22/2016	4:36 PM
2016-2017 CES Budget	2016 - 2017	DRAFT 1	STINSCHR000	M	S	JONESSTA000	05/10/2016	10:09 AM
2016-2017 CHS Budget	2016 - 2017	DRAFT 1	STINSCHR000	M	S	STINSCHR000	05/09/2016	1:49 PM
2016-2017 CMS Budget	2016 - 2017	DRAFT 1	STINSCHR000	M	S	THOMADEB001	05/10/2016	9:25 AM
2016-2017 CN BUDGET	2016 - 2017	DRAFT 1	STINSCHR000	M	S	STINSCHR000	05/09/2016	1:19 PM
2016-2017 CSHS Budget	2016 - 2017	DRAFT 1	STINSCHR000	M	S	NEID LIS000	05/11/2016	1:30 PM
2016-2017 DIS Budget	2016 - 2017	DRAFT 1	STINSCHR000	M	S	STINSCHR000	05/19/2016	1:02 PM
2016-2017 DMS Budget	2016 - 2017	DRAFT 1	STINSCHR000	M	S	LAVENTR000	04/21/2016	9:45 AM
2016-2017 EIS Budget	2016 - 2017	DRAFT 1	CARLESHA000	M				12:00 AM
2016-2017 EIS Budget	2016 - 2017	DRAFT 1	STINSCHR000	M	S	STINSCHR000	05/05/2016	3:39 PM
2016-2017 Financial Services Budget	2016 - 2017	DRAFT 1	STINSCHR000	M	S	STINSCHR000	06/07/2016	11:36 AM
2016-2017 JES Budget	2016 - 2017	DRAFT 1	STINSCHR000	M	S	EZERNE000	04/21/2016	10:14 AM
2016-2017 Maintenance	2016 - 2017	DRAFT 1	STINSCHR000	M	S	STINSCHR000	04/29/2016	2:50 PM
2016-2017 Marketing/Communicatio	2016 - 2017	DRAFT 1	STINSCHR000	M	S	BASS TRA000	07/06/2016	5:43 PM
2016-2017 ONES Budget	2016 - 2017	DRAFT 1	STINSCHR000	M	S	STEWAKAT000	05/05/2016	12:51 PM
2016-2017 RES Budget	2016 - 2017	DRAFT 1	STINSCHR000	M	S	RUIZ SAN000	04/12/2016	11:00 AM
2016-2017 Spec Prog/Account - Discher	2016 - 2017	DRAFT 1	STINSCHR000	M	S	STINSCHR000	05/06/2016	8:27 AM
2016-2017 Student Services -- Dominguez	2016 - 2017	DRAFT 1	STINSCHR000	M	S	STINSCHR000	05/05/2016	4:12 PM
2016-2017 Superintendent	2016 - 2017	DRAFT 1	STINSCHR000	M	S	YELTOBAR000	05/13/2016	9:06 AM
2016-2017 Technology -- Presk	2016 - 2017	DRAFT 1	STINSCHR000	M	S	PRESLPAM000	05/10/2016	2:15 PM
2016-2017 Transportation	2016 - 2017	DRAFT 1	STINSCHR000	M	S	RYAN CAR000	04/28/2016	1:33 PM
2016-2017 WGES Budget	2016 - 2017	DRAFT 1	STINSCHR000	M	S	ALLENJOL000	05/23/2016	11:52 AM
2016-2017 Working Budget -- CS	2016 - 2017	DRAFT 2	STINSCHR000	M		STINSCHR000	05/23/2016	2:57 PM
SN16-Draft2-FinServ	2015 - 2016	2016 NF	STINSCHR000	G	S	STINSCHR000	08/31/2015	2:39 PM
Training Budget	2015 - 2016	DRAFT 1	GRISSLAU000	M	W	GRISSLAU000	03/16/2015	10:00 AM
Training Budget	2017 - 2018	DRAFT 1	STINSCHR000	M		STINSCHR000	02/02/2017	3:08 PM

The screen that comes next should appear as below; but with your specific campus/department information:

You should now see your campus/department budget information. You may view your current 2022-2023 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 2023-2024.
- 3) Item 3: A running total of what 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 2023-2024 allocation figures. Budgets should be entered as **Detail Budget Items**. To enter detail, click on the arrow next to the account number to open “Detail Budget Items”. Click *Add/Edit Detail Budget Items* to bring up the detail. You can then *Add, Edit, or Delete* the line items that make up this budget amount (see below for further information on adding detail budget items).
- 6) Item 6: Column 2 is your 2022-2023 Activity for each account number, as of date created. Click *Refresh Account Details* to get updated balances.
- 7) Item 7: Column 3 is your 2022-2023 Revised Budget, as of date created.
- 8) Item 8: Column 4 is your 2022-2023 Original Budget, as of date created.
- 9) Item 9: Summary of 2023-2024 figures based on your breaks, should equal your total budget when finished.
- 10) Item 10: Summary of Column 2
- 11) Item 11: Summary of Column 3

- 12) Item 12: Summary of Column 4
- 13) Item 13: Allows you the ability to change how the breaks are summarized. (i.e. you can break by fund, function and object, etc.) More information is listed below.
- 14) Item 14: View Break Total Details
- 15) Item 15: 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 required.

The screenshot displays the 'Budgetary Entries' application. At the top, it shows 'Processing Parameters' including 'Budget Process Description: Training Budget', 'Budget Type: DRAFT 1', and 'Fiscal Year: 2017-2018'. Below this, a 'Budgeted Amount For Selected Accounts' section shows a total of 0.00. The main area is a table of budget entries. A red arrow points to the account code '199 E 11 6112 01 726 0 99 055'. A green box highlights this code with the text 'Highlight a single account code; double click to drop down'. Below the table, a button labeled 'Add / Edit Detail Budget Items' is highlighted with another green box and the text 'Add / edit detail budget items'. The table shows various budget entries with columns for 'Account Number', '2017-2016 DRAFT 1', '2016-2017 Original Budget', '2016-2017 Revised Budget', '2016-2017 Activity', '2017-2016 DRAFT 1', 'Submitted', 'Fund', 'TYPE', 'FUNCTION', 'OBJECT', and 'SUB-OBJECT'. At the bottom, a 'Break Totals' section shows a summary of the budget data.

To enter detail information, highlight the account code you wish to enter information for; then “expand all.” Below you will see a box called “Detail Budget Items.”

- Click on “Add/Edit Detail Budget Items.”
- In the next box, click on Add
- Add your description along with the amount of this particular item.
- Continue doing this until you use up the entire amount you wish to place in this account.

i.e. You have \$5,000 you wish to spend on 3 different training sessions. You add a detail description line and amount for each individual training.

- \$1,500 for Heart Math for S. Smith
- \$1,500 for Reading is fun training for D. Johnson
- \$2,000 for Science training for 4 teachers
- The three detail descriptions total \$5,000 for the account

Entering Different Account Breaks

Budgetary Entries

Processing Parameters: Budget Process Description: Training Budget Budget Type: DRAFT 1 Fiscal Year: 2017-2018

Budgeted Amount For Selected Accounts: Total 2017-2018 DRAFT 1: 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 02/03/17. Refresh Account Details

Views: [General](#) | [Filters](#) | [Skyward Default](#)

Account Number	Find T Fc Obj So Org F Pi Loc	IA	BD	2017-2018 DRAFT 1	2016-2017 Original Budget	2016-2017 Revised Budget	2016-2017 Activity	2017-2018 DRAFT 1 Submitted	Fund	TYPE	FUNCTION	OBJECT	SUB-OBJECT
▶ 199 E 11 6112 01 726 0 99 055				3 x	0.00	0.00	0.00	0	199	E	11	6112	01
▶ 199 E 11 6119 01 726 0 11 055					0.00	0.00	0.00	0	199	E	11	6119	01
▶ 199 E 11 6119 sp 726 0 11 055					0.00	0.00	0.00	0	199	E	11	6119	sp
▶ 199 E 11 6141 01 726 0 99 055					0.00	0.00	0.00	0	199	E	11	6141	01
▶ 199 E 11 6141 18 726 0 11 055					0.00	0.00	0.00	0	199	E	11	6141	18
▶ 199 E 11 6142 01 001 0 11 055					0.00	0.00	0.00	0	199	E	11	6142	01
▶ 199 E 11 6142 01 726 0 99 055					0.00	0.00	0.00	0	199	E	11	6142	01
▶ 199 E 11 6143 01 726 0 91 055					0.00	0.00	0.00	0	199	E	11	6143	01
▶ 199 E 11 6143 01 726 0 99 055					0.00	0.00	0.00	0	199	E	11	6143	01
▶ 199 E 11 6143 18 726 0 11 055					0.00	0.00	0.00	0	199	E	11	6143	18
▶ 199 E 11 6144 18 726 0 11 055					0.00	0.00	0.00	0	199	E	11	6144	18
▶ 199 E 11 6146 18 726 0 11 055					0.00	0.00	0.00	0	199	E	11	6146	18
▶ 199 E 11 6223 01 726 0 23 055					0.00	0.00	0.00	0	199	E	11	6223	01
▶ 199 E 11 6239 01 726 0 11 055					0.00	0.00	0.00	0	199	E	11	6239	01
▶ 199 E 11 6244 01 726 0 11 055					0.00	0.00	0.00	0	199	E	11	6244	01
▶ 199 E 11 6249 01 726 0 11 055					0.00	0.00	0.00	0	199	E	11	6249	01
▶ 199 E 11 6299 01 726 0 99 055					0.00	0.00	0.00	0	199	E	11	6299	01
▶ 199 E 11 6397 01 001 0 22 055					0.00	0.00	0.00	0	199	E	11	6397	01
▶ 199 E 11 6397 01 003 0 22 055					0.00	0.00	0.00	0	199	E	11	6397	01
▶ 199 E 11 6397 01 726 0 11 055					0.00	0.00	0.00	0	199	E	11	6397	01
▶ 199 E 11 6398 01 726 0 31 055					0.00	0.00	0.00	0	199	E	11	6398	01
▶ 199 E 11 6399 01 001 0 22 055					0.00	0.00	12,861.35	0	199	E	11	6399	01
▶ 199 E 11 6399 01 726 0 11 055					0.00	0.00	0.00	0	199	E	11	6399	01

318 records displayed

Break Totals

Account Number	2017-2018 DRAFT 1	2016-2017 Original Budget	2016-2017 Revised Budget	2016-2017 Activity	2017-2018 DRAFT 1
199 E 11 6399 01 726 0 11 055	0.00	30,104,451.00	29,959,445.00	1,658,058.96	0.00
199 E 11 6399 01 001 0 22 055	0.00	30,104,451.00	29,959,445.00	1,658,058.96	0.00
199 E 11 6399 01 003 0 22 055	0.00	1,022,654.00	989,899.00	53,538.86	0.00
199 E 11 6399 01 726 0 11 055	0.00	0.00	0.00	0.00	0.00
199 E 11 6399 01 001 0 22 055	0.00	0.00	0.00	0.00	0.00
199 E 11 6399 01 726 0 11 055	0.00	164,463.00	147,463.00	13,861.35	0.00

[Enter Different Account Breaks](#) [View Break Total Details](#)

Account Breaks - WF\AM\BM\BE\PR - 26270 - 05.18.02.00.05-11.7 - Google Chrome

Secure | <https://skyfin.southlakecarroll.edu/scripts/wsisa.dll/WService=wsFin/fobrqsetp000.w?hAllowCalc=true&isPopup=true>

Account Breaks

Dimension Breaks

Fiscal Year: 2018 - 2019

Sequence: R - REGULAR ACCOUNT SEQUENCE

FND T FC OBJ SO ORG F PI LOC

Description **Position**

FND	3
FC	2
OBJ	2

[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, function 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** 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 stay within your allocation amount. If you have any questions on this process, please contact Executive Director of Finance at extension 8271.

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: Training Budget Budget Type: DRAFT 1 Fiscal Year: 2017-2018

Budgeted Amount For Selected Accounts: Total 2017-2018 DRAFT 1: 0.00

Submit Budgetary Entries

Excel

*Individual Accounts with Detail Budget Lines attached are disabled from being modified at the account level.
 **Account data as of 02/03/17. Refresh Account Details

Views: [General] Filters: *Skyward Default

Account Number	2017-2018 DRAFT 1	2016-2017 Original Budget	2016-2017 Revised Budget	2016-2017 Activity	2017-2018 DRAFT 1 Submitted	Fund	TYPE	FUNCTION	OBJECT	SUBJECT
199 E 11 6112 01 726 0 99 055	0	0.00	0.00	0.00	0	199	E	11	6112	01
199 E 11 6119 01 726 0 11 055	0	0.00	0.00	0.00	0	199	E	11	6119	01
199 E 11 6119 sp 726 0 11 055	0	0.00	0.00	0.00	0	199	E	11	6119	sp
199 E 11 6141 01 726 0 99 055	0	0.00	0.00	0.00	0	199	E	11	6141	01
199 E 11 6141 18 726 0 11 055	0	0.00	0.00	0.00	0	199	E	11	6141	18
199 E 11 6142 01 001 0 11 055	0	0.00	0.00	0.00	0	199	E	11	6142	01
199 E 11 6142 01 726 0 99 055	0	0.00	0.00	0.00	0	199	E	11	6142	01
199 E 11 6143 01 726 0 91 055	0	0.00	0.00	0.00	0	199	E	11	6143	01
199 E 11 6143 01 726 0 99 055	0	0.00	0.00	0.00	0	199	E	11	6143	01
199 E 11 6143 18 726 0 11 055	0	0.00	0.00	0.00	0	199	E	11	6143	18
199 E 11 6144 18 726 0 11 055	0	0.00	0.00	0.00	0	199	E	11	6144	18
199 E 11 6146 18 726 0 11 055	0	0.00	0.00	0.00	0	199	E	11	6146	18
199 E 11 6223 01 726 0 23 055	0	0.00	0.00	0.00	0	199	E	11	6223	01
199 E 11 6239 01 726 0 11 055	0	0.00	0.00	0.00	0	199	E	11	6239	01
199 E 11 6244 01 726 0 11 055	0	0.00	0.00	0.00	0	199	E	11	6244	01
199 E 11 6249 01 726 0 11 055	0	0.00	0.00	0.00	0	199	E	11	6249	01
199 E 11 6299 01 726 0 99 055	0	0.00	0.00	0.00	0	199	E	11	6299	01
199 E 11 6397 01 001 0 22 055	0	0.00	0.00	0.00	0	199	E	11	6397	01
199 E 11 6397 01 003 0 22 055	0	0.00	0.00	0.00	0	199	E	11	6397	01
199 E 11 6397 01 726 0 11 055	0	0.00	0.00	0.00	0	199	E	11	6397	01
199 E 11 6398 01 726 0 31 055	0	0.00	0.00	0.00	0	199	E	11	6398	01
199 E 11 6399 01 001 0 22 055	0	0.00	0.00	12,861.35	0	199	E	11	6399	01
199 E 11 6399 01 726 0 11 055	0	0.00	0.00	0.00	0	199	E	11	6399	01

2000 318 records displayed

Account: _____

Break Totals

Account Number	2017-2018 DRAFT 1	2016-2017 Original Budget	2016-2017 Revised Budget	2016-2017 Activity	2017-2018 DRAFT 1
199	0.00	30,104,451.00	29,959,445.00	1,658,058.96	0.00
199 E	0.00	30,104,451.00	29,959,445.00	1,658,058.96	0.00
199 E 11	0.00	1,022,054.00	989,899.00	53,538.86	0.00
199 E 11 61	0.00	0.00	0.00	0.00	0.00
199 E 11 62	0.00	0.00	0.00	0.00	0.00
199 E 11 63	0.00	16,481.00	14,487.00	11,861.35	0.00

Enter Different Account Breaks
View Break Total Details

FINALIZING THE BUDGET ENTRY PROCESS

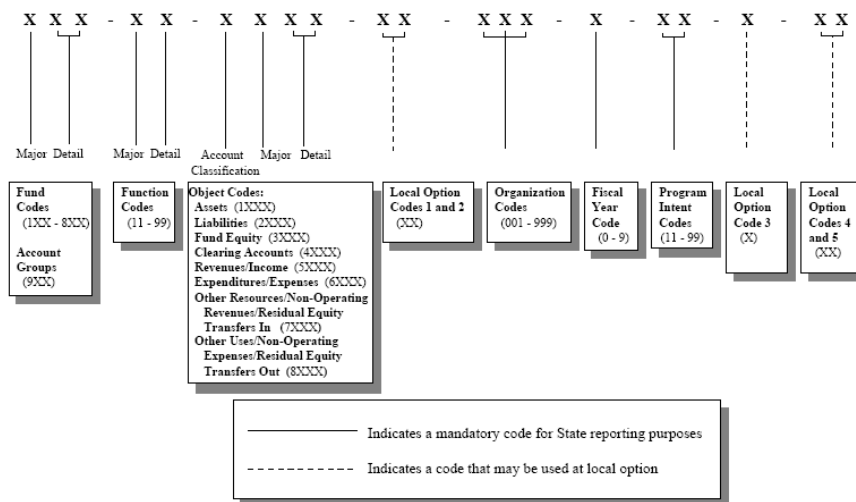
Once you have entered your budget and are satisfied with the data; you will need to finalize the process for submission:

- 1) Press the ***Submit Budgetary Entries*** button, at the top right of the page. This saves 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 get an error message instead of a report of your budget, contact Executive Director of Finance. The system will not label your budget as “Submitted” and the numbers may not be included in the total budget if you receive an error report.
- 3) Click on the ***Update Complete - Press Close*** button.
- 4) Please send an e-mail to Bryan Myres, letting her know that you have completed your portion of the process. Bryan.Myres@southlakecarroll.edu..

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	PAGE #
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	16
TYPE	S	Used by Skyward automatically assigned	R - Revenue E - Expense	16
FUNCTION	XX	Tells the purpose of the expenditure	11 - Any expense for direct instruction 23 - Expenses associated with campus leadership 51 - Expenses associated with Facilities	16
OBJECT	XXXX	Tells us the type of expenditure	6100 - Payroll 6200 - Contracted Services 6300 - Supplies	17-19
SUB-OBJECT	XX	CISD assigned to designate additional levels of budgeting	00 - Undesignated 02 - Cell phones	19
ORGANIZATION	XXX	Tells where or who	001 - Carroll Sr. High 041 - Carroll MS. 101 - Johnson Elementary	20
YEAR	0	Tells when	1 digit year code	20
PROGRAM INTENT	XX	Tells us the student group served	11 - Basic Ed 23 - Special Ed 22 - Career & Tech	21
DIST	XXX	CISD defined	011 - Carroll Sr. High 021 - Human Resources	20

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

Fund 199 (161, 181 & 182 - Combined in with 199) - General Operating Fund

Revenues - Maintenance and operation tax payments, payments in lieu of taxes, state funding, interest on investments, Athletic gate receipts, Child Nutrition receipts, tuition, and rental of facilities

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

Fund 2XX - 3XX Special Funds

State Grants (Fund 3XX) and Federal Grants (Fund 2XX) are restricted to special program uses only. EDGAR Procurement applies to all Federal Fund Grants (Fund 2XX)

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

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

Fund 514 - 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; used for the purchase, constructing, renovating, expanding, and equipping school facilities.

Type -- Automatically assigned by Skyward based on object code

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

11	--	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	--	Student Transportation
35	--	Food Services
36	--	Extracurricular Activities
41	--	General Administration
51	--	Facilities Maintenance & Operations
52	--	Security and Monitoring Services
53	--	Data Processing Services
61	--	Community Services
71	--	Debt Service
81	--	Facilities Acquisition and Construction

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

6117 Extra duty / Overtime

6118 Stipends

6119 Salaries and Wages - Teachers and other professionals

6120 - Support Personnel

6121 Overtime/Extra Duty for support personnel

6122 Substitutes for support personnel

6127 Extra Days for support personnel

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

6219 Licensed Professional Services

6220 - Tuition and Transfer Payments

6223 Student Tuition and other Public Education

6230 - Educational Service Centers

6239 Any ESC (*for services & training; supplies are coded to 6399*)

6240 - Contracted Maintenance/Repair Services

6244 Equipment Repair

6249 Contracted Maintenance and Repair

6250 - Utilities (used by Financial Services only)

6260 - Rentals & Operating Leases

6269 Rental and Operating Leases

- Copiers, Cloud based software

6290 - Miscellaneous Contracted Services

6291 Consulting Services

6298 Data Process System

6299 Miscellaneous Contracted Services

6300 - Supplies & Materials

6310 - Supplies/Materials for Facility Services & Transportation

- 6311 Gasoline and Fuels for Vehicles (Including Buses)
- 6315 Maintenance Supplies (820) / Shop Supplies (830)
- 6316 Batteries (830)
- 6317 Grounds Supplies (820) / Repair Supplies (830)
- 6318 Tires (830)
- 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 (Child Nutrition only)

- 6341 Food
- 6342 Non-Food

6390 - Supplies and Materials General

- 6397 Computer Hardware and site based software (located on the computer)
- 6399 General Supplies and Materials; equipment less than \$5000; consumable Supplies

6400 - Other Operating Costs

6410 - Travel, Subsistence, and Stipends

- 6411 Travel and Subsistence - Employees Only, including online classes
- 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
- 6494 Co-Curricular/Extracurricular Travel using District vehicles -
FS DEPARTMENT USE ONLY
- 6495 Membership Dues
- 6499 Miscellaneous Costs (fees, awards, T-shirts (not for resale), 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
- 6529 Other Interest Expenditures

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 General Fees for Capital Construction
- 6625 Engineering Fees for Capital Construction
- 6626 Architect Fees for Capital Construction
- 6627 Technology Purchases, Construction or Improvements
- 6629 Building Purchases, Construction or Improvements

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

- 6631 Vehicles greater than \$5,000 per unit
- 6639 Furniture, Equipment, Software, 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

Sub-Object

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

Organization

ORG	DIST	DESCRIPTION
001	011	Carroll Senior High School
003	024	Carroll High School
041	012	Carroll Middle School
043	043	Dawson Middle School
101	013	Johnson Elementary School
102	014	Carroll Elementary School
103	015	Walnut Grove Elementary School
104	016	Rockenbaugh Elementary School
106	018	Durham Intermediate School
107	045	Old Union Elementary School
108	044	Eubanks Intermediate School
699		Summer School
701	023	Superintendent's Office
710	040	Staff & Student Services
710	048	Counseling Coordinator - Pulse
711	022	Curriculum/Instruction - Peddy
711	034	Curriculum/Instruction - 7-12 Math/Science
711	039	Curriculum/Instruction - K-6 Math/Science
711	041	Curriculum/Instruction - 7-12 ELAR/Social Studies
711	042	Curriculum/Instruction - K-6 ELAR/Social Studies
711	046	Curriculum/Instruction - PEIMS/Assessment/Accountability
711	047	C/I Rtl Specialist - MTSS Specialist
715	032	Aquatic Center
717	037	Child Nutrition
718	032	Dragon Stadium
726	055	Financial Services
727	021	Human Resources
728	031	Technology
729	038	Marketing
730	038	Communications
740	050	Deputy Superintendent
804	033	Special Programs/Assessment
810	032	Athletics
820	036	Facility Services
830	035	Transportation
840	049	Operations

Fiscal Year

Assigned based on last digit of fiscal year. Used mostly for state and federal grants. (Example: 199 would have a 0 for all fiscal years. But Title I - Fund 211 would have a 7 for fiscal year 2016-2017; an 8 for fiscal year 2017-2018; a 9 for fiscal year 2018-2019 and a 0 for fiscal year 2019-2020 and so forth).

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 & Technical
- 23 Special Services
- 24 Accelerated Instruction
- 25 Bilingual Education and Special Language Program
- 26 Non-disciplinary AEP - Basic
- 28 Disciplinary AEP - Basic
- 29 Disciplinary AEP - Supplemental
- 30 Title I Part A
- 32 Pre-Kindergarten
- 33 Pre-Kindergarten Special Education
- 36 Early Education Allotment
- 37 Dyslexia
- 38 CCMR
- 43 Dyslexia Special Education
- 91 Athletics
- 99 Undistributed

Locally Defined Codes

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

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 object codes which were changed or added for cloud based leased software and software loaded on our servers.

Personnel/Salaries

The Departments of Administrative Services and Financial Services 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

- 6117 -- 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 are professionals who ***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.

Professional Services

- 6239 -- Regional Educational Service Center expenses. (i.e. Region XI services) This code is used to classify all contracted services provided by the Education Service Center. Included in this account are: data processing services, accounting services, media services, special education services, career and technical education services, staff development, curriculum development, drug testing and grant writing services. *This does not*

include supplies (which should be charged to the appropriate supply account).

- 6269 -- This code is used to classify expenditures/expenses for other rentals-operating leases. This includes, but is not limited to, rental or lease of: cloud based software, furniture, computers, telecommunications equipment, audio-visual equipment, and vehicles (not used for student travel).

Miscellaneous Contracted Services

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

Piano Accompanist	Game Officials	Cheerleader Judges
Drill Team Choreographer	Uniform Cleaning	Voice Coach

Computer Equipment

- 6397 -- All computer hardware and site based software (located on the computer) valued at less than \$5,000 should be expensed using this code.

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, online courses and other expenses associated with the travel.

Travel Expenses - Student

- 6412 -- Use this code to budget and report *student* expenses for meals, lodging, and school sponsored events, including vehicle rental for travel.

Fees and Dues

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

Miscellaneous Operating Expenses

- 6499 -- Report miscellaneous fees like awards, T-shirts (not for resale), food costs related to meetings, newspaper advertisements, graduation expenses, etc. in this code. This is NOT a catch-all for anything not easily defined. If you need help defining a code, please contact the Financial Services Department for assistance.

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	6399
Audit Services	6212
Awards	6499
Cell Phones (monthly service bills)	6256
Co-Curricular Travel using District Vehicles	6412
Computer Supplies & Consumables	6397
Computers - Unit Cost less than \$5,000 including Software	6397
Computers - Unit Cost more than \$5,000	6637
Conference Fees	6411
Consultants - District Consulting Services	6291
Contracted Maintenance & Repair	6249
Contracted Services	6299
ESC Services	6239
Electricity	6257
Extra Days - Teachers & Professionals	6117
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	6399
Furniture & Equipment over \$5,000	6639
Gasoline and other Fuels (not associated with travel)	6311
Graduation Expenses	6499
Internet Service	6256
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
Online classes	6411
Parent Travel	6419
Postage	6399
Professional Services (<i>must be licensed by State</i>)	6219
Reading Materials	6329

Registration Fees - Employee Only	6411
Rentals and Operating Leases (copiers, cloud based software	6269
Software on CISD server	6397
Software - cloud based leases	6269
Student Travel	6412
Substitutes - Support Personnel	6122
Substitutes - Professional Personnel	6112
Supplies & Materials	6399
Teaching Supplies	6399
Technology Equipment under \$5,000	6397
Technology Equipment over \$5,000	6637
Telephone (monthly service bills-FS only)	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 EXPENDITURE TRANSFERS

- 1) A “*Request for Reimbursement of Expenses*” form must be completed and signed by the budget manager to re-class expenditures from one account to another. The transfer will be processed once the approved form and required documentation is received in the Financial Services Department. Documentation should support the reason for the re-class. These transfers do not affect the budget. See “*Request for Reimbursement of Expenses*” form in the “Forms” section of this manual.
  - a) Example #1: Campus to Campus Transfer -- Carroll Middle School orders pencils and Dawson Middle School buys some of the pencils from CMS. Instead of submitting a direct pay to pay CMS - that would generate a paper check - DMS would request an expenditure transfer from their account to CMS to pay for the pencil order. Due to security settings, Skyward will not allow one campus to enter another campus budget code.
  - b) Example #2: Purchase Order paid out of wrong account – Carroll High School paid a bill out of the Nurse’s account and it should have come out of the Librarian’s account. Submit a “Request for Reimbursement of Expenses” form including the PO number to move the expenditure to the correct account.

#### GUIDELINES FOR BUDGET TRANSFERS AND AMENDMENTS

- 1) **Budget Transfers** are entered and approved at the campus/department level through Skyward. The transfer will be processed once the transfer has been approved in Skyward by the budget manager.

An email notification directed to the person who entered the budget transfer will be auto-generated once the request is approved or denied.

## SECTION 8

APPROVED VENDORS ARE:

**Awarded  
through a  
bid**

**Awarded  
through a  
purchasing  
cooperative\***

**Awarded  
through  
another district  
that allows  
CISD to  
piggyback\***

Contact Alysia Campbell at [Alysia.Campbell@southlakecarroll.edu](mailto:Alysia.Campbell@southlakecarroll.edu) with any purchasing questions.

## SECTION 9

# FORMS

All forms are located on the District's GLOBALSHARE (G:) drive under FINANCIAL SERVICES