



2025-2026

Campus/Department Budget Request Process

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Introduction

This Budget Manual has been prepared to provide general information regarding the budgeting process at Farmersville ISD. If assistance is needed in any area of FISD Business Operations, please contact the Asst. Superintendent of Finance or the Business Manager.

FISD operates under a fiscal year beginning July 1 and ending June 30th. The budget must be adopted by the Board of Trustees no later than June 30th; however, appropriations must be finalized prior to June 9, 2025, to meet posting requirements.

For the purposes of this document, Directors, Campus Principals and Department Leaders will be referred to as Budget Managers.

Budget requests not submitted according to the procedures outlined, will not be considered.

Budget Timeline for 2025-2026

| | |
|------------------|--|
| February 3-7 | Central Admin (Cabinet) meet to discuss Budget timeline, goals and upcoming projects, changes, etc. Review Staffing Sheet. Review Budget Manual. |
| February 25 | Release Budget Manual to Budget Managers. Open Budget Request Form for Budget Managers. |
| March 3-28 | One on One Budget Training with Budget Managers requesting additional help/training |
| April 15, 2025 | Budget Requests and supporting documentation due to Asst. Supt of Finance in order to be considered for 2025-26 budget |
| April 15, 2025 | Collin CAD preliminary values expected to release |
| April 22-25 | Central Admin (Cabinet) meet to review Budget Requests and determine if additional information/meetings are necessary with Budget Managers. |
| April 30 - May 9 | If necessary, additional meetings with Budget Managers. Response sent to Budget Managers regarding requests. |
| June 2, 2025 | 89th TX Legislature's sine die |
| June 9, 2025 | Expenditures to CAD for Notice |
| June 13, 2025 | Notice to Farmersville Times |
| June 19, 2025 | Farmersville Times latest possible edition for Notice |
| June 30, 2025 | Board Meeting to Adopt 2025-2026 Budget |
| August 4, 2025 | Submit Notice to CAD if Reposting |
| August 8, 2025 | Submit Notice to Farmersville Times |
| August 14, 2025 | Farmersville Times latest possible edition for Notice |
| August 25, 2025 | Board Meeting to Adopt Tax Rate |

Campus/Department Level Budget Request Process

Items Needed to Determine Budget Needs

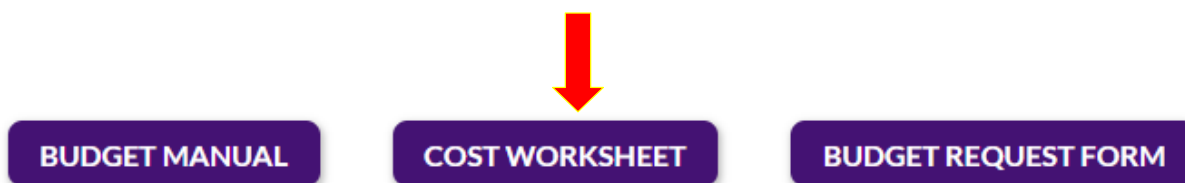
See the Checklist for Preparing and Submitting a Budget Request in the Appendix for suggestions.

How to Submit Budget Requests

Once needs are determined within the Campus/Department Budget, the Budget Manager will submit one Budget Request Form and Supporting Documentation for their entire Department Budget.

Go to the District's webpage and click on "2025-2026 BUDGET REQUESTS OPEN" from the Departments menu.

Complete the COST WORKSHEET FIRST. Click the Cost Worksheet Button and download the Excel worksheet. This document must be submitted as an attachment with your Budget Request Form. Chrome sometimes blocks the file from downloading. Other browsers will allow the download; however, if you are unable to download the COST WORKSHEET from the District's website, contact the Assistant Superintendent of Finance and one will be emailed to you.



Completing the Cost Worksheet

See an example of the Cost Worksheet in the Appendix.

Personnel Costs

The Superintendent will have the final say on adding any FTEs to the budget. If your Budget Request will list the need for new staff, you must complete the Personnel Costs on the spreadsheet. Contact the Asst. Superintendent of Finance to obtain the Pay Grade for the position and estimated annual salary including any stipends.

Departmental Budget Funds

If you are submitting an increase in any line items within your department budget or requesting a One Time expense to be added, complete this section. Do not list all codes within your budget. Only list codes affected by the request.

Wage Adjustment Request

FISD desires to provide a standard increase to all staff. If you would like the Superintendent/Cabinet to review an individual employee's wages, complete the Wage Adjustment Request section.

Save the Cost Worksheet to your files. You will be required to upload this document with your Budget Request Form.

Submit the FISD Budget Request Form

You must submit this form to request additional funds, request new personnel or request changes to existing personnel. One form will be submitted for your TOTAL request. Requests made in any manner other than this form, will not be considered.

Additional Help Completing the Form

Budget Initiative: This is a BRIEF description of your Department's need(s). Your response is limited to 300 characters.

Total Amount of Need: Remember, you are listing the TOTAL amount of your request based on your completion of the Cost Worksheet. Complete the Cost Worksheet before attempting to complete the request form in order to calculate your TOTAL need.

Rationale: You are able to further describe your need(s). This is your opportunity to pitch.

Supporting Documentation AND Completed Cost Worksheet: You must upload the Cost Worksheet at a minimum. If you have additional supporting documentation such as quotes, etc., you may also upload the files here.

Once the Request is Submitted

The Superintendent and Central Administration will meet to review your request. You will either:

- Receive an email from the Asst. Superintendent of Finance stating we will consider your requests and add the appropriations to the draft budget,

- Receive an email from the Asst. Superintendent of Finance stating the requests will not be considered for the 2025-26 fiscal year,
- Receive an email from the Asst. Superintendent of Finance listing the requests to be considered **and** requests that will not be considered, OR
- Receive an email requesting more information or to schedule a meeting with the Central Administration team to discuss the request further.

Please note: Considering your request(s) does not guarantee the appropriation will make it through to the final budget presented to the Board of Trustees for approval.

Considering the request indicates we are in agreement the request is valid for the 2025-26 fiscal year, and we will move to the next phase at the District level to determine if the projected revenue will support the request(s).

Review the draft submitted to you on or around May 30, 2025. Contact the Assist. Superintendent of Finance or Business Office Manager if you have questions regarding your draft budget no later than June 5, 2025.

Once the 2025-2026 Budget is Approved

The Board of Trustees will meet on June 30, 2025 to adopt the 2025-2026 Budget. The adoption must be made on or before June 30th.

The Business Office staff must perform several Fiscal Year End procedures before the process to open the new budget year can be done. Ideally, these procedures are completed during the week of July 4th; however, an email will be sent to all those responsible for processing requisitions and Budget Managers when the new 2025-2026 Budget is open.

Next Year Purchase Orders

If an approved purchase order is needed prior to the new budget is open, contact the Business Manager to determine if a "Next Year" Purchase Order can be generated. Next Purchase orders allow encumbrances prior to July 1 from the *new* Budget balances. If a purchase order is needed for early bird pricing or to hold travel reservations, etc., the Business Office will assist you in obtaining a Purchase Order Number. Please note, most purchase orders do not fall into this category and the vendor can wait until after the new budget is open in order to receive a Purchase Order Number. The approval of Next Year Purchase Orders is limited.

Budget Amendment Request

The goal of any budget preparation process is to estimate sufficient expenditures necessary to operate within the fiscal year; however, some exceptions may arise due to unforeseen circumstances. If a Budget Manager is in need of additional funds and has thoroughly reviewed all line items under his/her management for possible available balances, a Current Year Budget

Amendment Form can be submitted using the form found on the Business Services webpage. **The Superintendent will review the request and determine if the request will be added to the next Board meeting for consideration.**

The Asst. Superintendent of Finance will notify the Budget Manager of the decision as soon as possible.

Budget Transfer Request

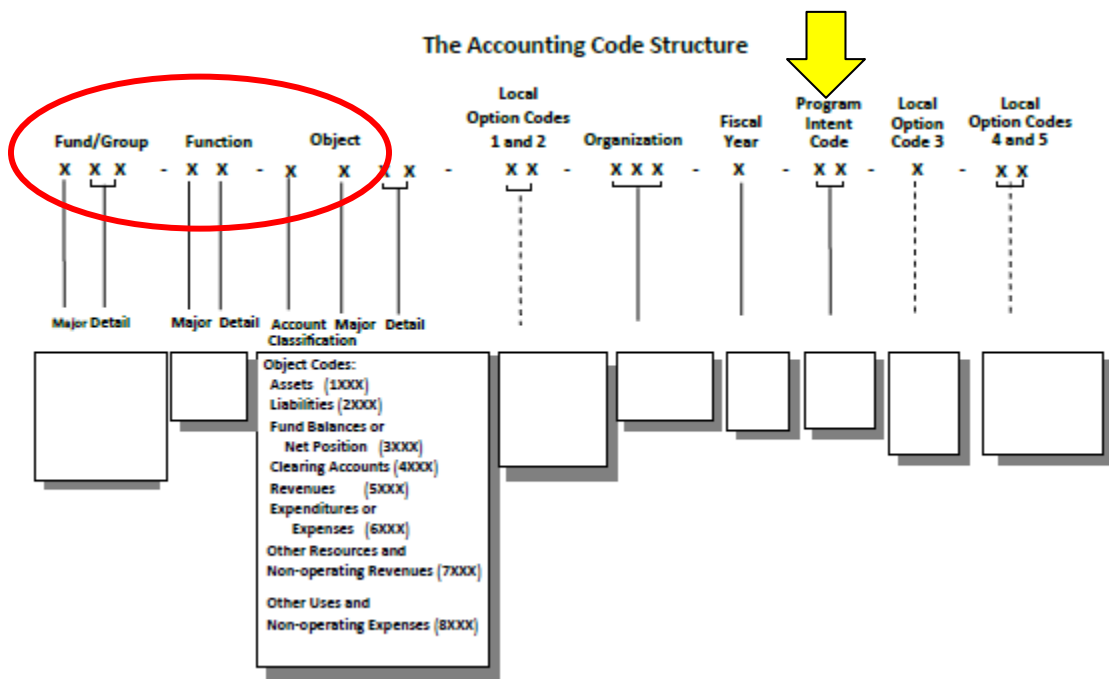
If a Budget Manager would like to move funds from one line item to another (within the same function), a transfer request can be made using the Budget Transfer Form found on the Business Services webpage. Please plan your original budget in the correct line items to keep budget transfers at a minimum.

The Asst. Superintendent of Finance will notify the Budget Manager once the transfer is complete.

Accounting Code Structure

School districts must use the accounting code structure and accounting codes specified in the Financial Accountability System Resource Guide provided by the Texas Education Agency (TEA). In addition, the accounting system must conform to generally accepted accounting principles (GAAP).

For the purposes of the FISD Budget Process, this document will focus on the first 3 groups of numbers and the Program Intent Code: Fund/Group, Function and Object and the Program Intent Code indicated below.



Fund/Group

A fund code is a required three-digit code used for all financial transactions to identify the fund group and specific fund. **The Board of Trustees approves APPROPRIATIONS BY FUND AND FUNCTION for funds:**

- 199 - General Fund**
- 240 - Child Nutrition Fund**
- 599 - Debt Services (Interest & Sinking) Fund.**

Departments/Campuses will submit requests and oversee budgetary balances within the General Fund (199) only. *Child Nutrition will utilize the Child Nutrition Fund (240).* The Debt Service Fund (599) is managed by the Superintendent and Asst. Superintendent of Finance.

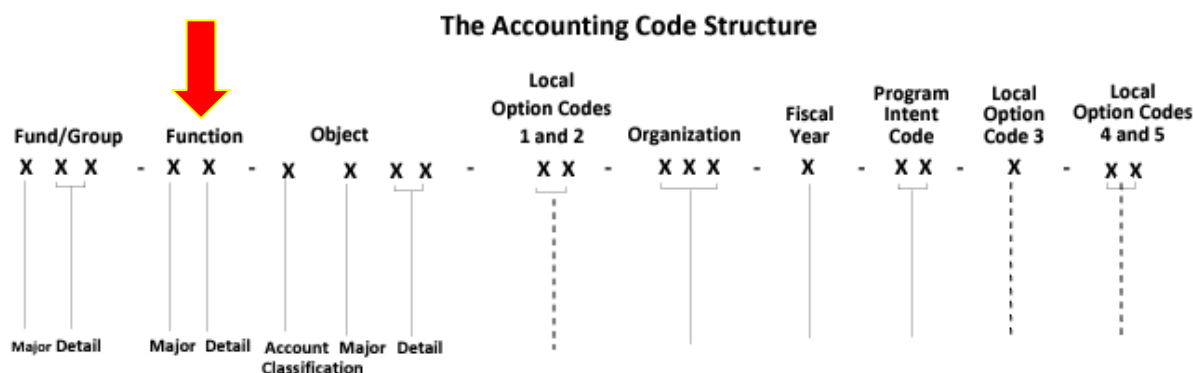
Function

The Board of Trustees approves **APPROPRIATIONS BY FUND AND FUNCTION**.

If a Budget Manager desires to move funds from one function to another after the budget has been approved/adopted by the Board, an amendment must be presented to the Board for approval in order to move those funds. Budget Amendments are first submitted to the Asst. Superintendent of Finance. See Budget Amendment Requests.

If a Budget Manager desires to move funds within a function after the budget has been approved/adopted by the Board, a budget transfer request must be submitted to the FISD Business Office. See Budget Transfer Requests.

A function, the second group of numbers in the account code structure, represents a general operational area in a school district. It includes a group of related activities. FISD uses all functions listed below in educating students or organizing the resources to educate students.



| | |
|-------------|--|
| Function 11 | Costs for activities that deal directly with instruction (the interaction between teachers and students) |
| Function 12 | Direct costs for resource centers and establishing and maintaining libraries |
| Function 13 | Direct costs for services to help instructional staff plan, develop, and evaluate the process of providing learning experiences for students. (Also used for costs relating to researching, developing, and modifying instruction) |

| | |
|-------------|---|
| Function 21 | Direct costs for managing, directing, supervising, and leading staff members who provide instruction or instruction-related services |
| Function 23 | <p>Costs for managing a school campus - including the activities performed by the principal, assistant principals, and other assistants while they:</p> <ul style="list-style-type: none"> a. supervise all operations of the campus b. evaluate staff members on the campus c. assign duties to staff members who maintain student records <p>(PEIMS/ATTENDANCE/REGISTRARS)</p> |
| Function 31 | Direct costs for assessing students' abilities, aptitudes, and interests; counseling students about career and educational opportunities; helping students set realistic goals |
| Function 33 | Direct costs that are exclusively for providing physical health services to students or for inoculations for staff members. *Nursing |
| Function 34 | Costs incurred in transporting students <u>to and from school</u> . |
| Function 35 | Costs that are EXCLUSIVELY for supervising or maintaining a food service operation |
| Function 36 | Costs for school-sponsored activities outside of the school day |
| Function 41 | Costs to manage or govern the school district (Superintendent/Central Administration Office) |
| Function 51 | Costs to maintain and operate the facilities |
| Function 52 | Costs for activities to keep the surroundings of students and staff members safe |
| Function 53 | Costs for data processing services |

| | |
|-------------|---|
| Function 61 | Costs for services to the whole community or some segment of the community |
| Function 71 | Costs to pay debt and related debt services |
| Function 81 | Costs to acquire, equip or make additions* to real property/sites *increasing the value of the existing property |
| Function 95 | Payments to JJAEP |
| Function 99 | Payments to other governmental entities such as a CAD. |

Object

An object code, the group of numbers listed after the function, is a required four-digit code that identifies the purchase of an account, a transaction or a source. Object codes are grouped into eight categories; however, for the purpose of this document, only the Expenditure or Expense Codes will be listed below. Please note: This list is not exhaustive and only displays the most commonly used departmental codes.

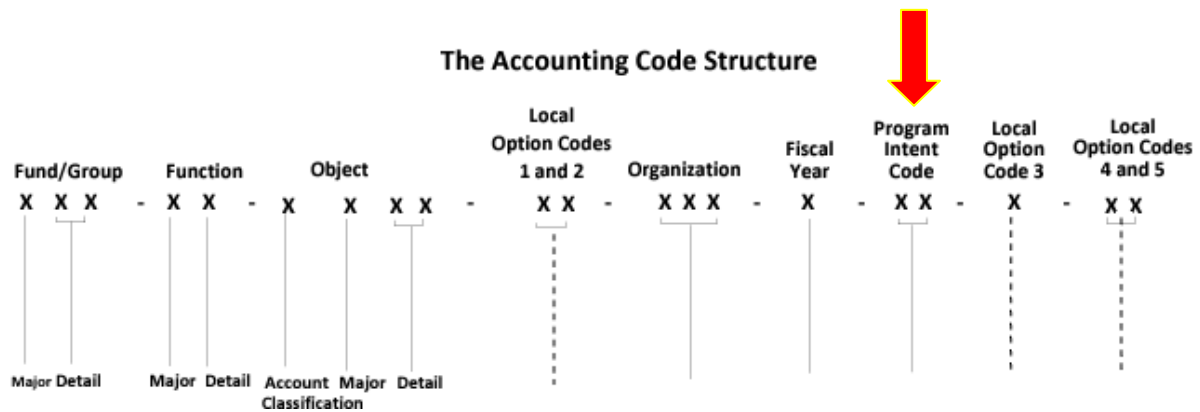
| | |
|--|--|
| 61XX | Payroll Codes managed at the District Administration Level |
| 62XX | Professional and Contracted Services |
| 6211: Legal Services | |
| 6212: Audit Services | |
| 6213: Tax Collection & Evaluation | |
| 6214: Lobbying <i>Refer to the Texas Ethics Commission for guidelines.</i> | |
| 6216-6218: Locally Defined (converts to 6219 in PEIMS) | |
| 6219: Services rendered by personnel who are not on the payroll of the district | |
| 6239: Services provided by ESC | |

| | |
|---|----------------------|
| <p>6241-6249: Maintenance & Repair</p> <p>6255-6258: Utilities Locally Defined (converts to 6259 in PEIMS)</p> <p>6259: Utilities</p> <p>6264-6268: Rentals/Short Term Locally Defined (converts to 6269 in PEIMS)</p> <p>6269: Rentals/Short Term Leases</p> <p>6291: Consulting Services</p> <p>6294-6298: Misc Cont Services Locally Defined (converts to 6299 in PEIMS)</p> <p>6299: Misc Contracted Services</p> | |
| <p>63XX</p> <p>6311: Gas and other fuels for vehicles (including buses)</p> <p>6315-6318: Locally Defined (converts to 6319 in PEIMS)</p> <p>6319: Supplies for Maint & Operations</p> <p>6321: Instruction Materials purchased by the district and furnished free to students</p> <p>6325-6328: Reading Materials Locally Defined (converts to 6329 in PEIMS)</p> <p>6329: Reading materials</p> <p>6334-6338: Testing Materials Locally Defined (converts to 6339 in PEIMS)</p> <p>6339: Testing Materials</p> <p>6341: FOOD SERVICE ONLY - FOOD</p> <p>6342: FOOD SERVICE ONLY - NON FOOD</p> <p>6395-6398: General Supplies Locally Defined (converts to 6399 in PEIMS)</p> <p>6399 - General Supplies (per unit value of</p> | Supplies & Materials |

| | |
|--|--|
| less than \$5,000) | |
| 6411: Employee Travel 6412: Student Travel 6429: Insurance and Bonding 6439: Election Costs 6499: Misc Operating Costs | Other Operating Costs |
| 6511: Bond Principal (Debt Service Fund) 6512: Right to Use Lease Principal 6521: Bond Interest (Debt Service Fund) 6522: Right to Use Lease Interest 6599: Debt Service Fees 6629: Building Purchase, Construction or Improvements | Debt Services |
| 6631: Vehicle Purchase (\$5,000 or more) 6639: Furniture, equipment or software with per unit cost of \$5,000 or more 6641: Vehicle Purchase (Less than \$5,000) 6669: Library Books and Media (must be used with function 12) | Capital Outlay - Land, Buildings & Equipment |

Program Intent Code

The district must use program intent codes (PICs) to account for the cost of instruction and other services that are directed toward a particular need or a specified set of students.



| | | |
|----|---|--|
| 11 | Basic Education | Costs to provide basic instructions |
| 26 | Nondisciplinary Alternative Education Programs (AEP)—Basic Services | Costs for programs to serve students at risk of dropping out |
| 28 | Disciplinary Alternative Education Program (DAEP)—DAEP Basic Services | Costs for baseline program for students who are separated from the regular classroom for disciplinary reasons but otherwise similar to PIC 26 |
| 21 | Gifted and Talented | Costs to assess students and provide instruction |
| 22 | CTE | Costs to evaluate and prepare students for gainful employment and to provide advanced technical training, homemaking, apprenticeship, and job training |

| | | |
|----|--|--|
| 23 | Services to Students with Disabilities (Special Education) | Costs of special education such as homebound, hospital class, speech therapy, resource room, self-contained classroom, residential care, etc. |
| 24 | Accelerated Instruction | Costs of supplemental education for students at risk of dropping out of school; Intervention |
| 25 | Bilingual Education and Special Language Programs | Costs to help students transition to the English language for academic instruction |
| 26 | Nondisciplinary Alternative Education Programs (AEP)—Supplemental Services | Costs for programs to serve students, such as supervision, parental involvement, security, dyslexia, and accelerated reading instruction |
| 28 | Disciplinary Alternative Education Program - Basic Services | Costs incurred to provide general, or basic, education services to students who are moved from the regular classroom into a DAEP |
| 30 | Title I, Part A, School-Wide Activities Related to State Compensatory Education and Other Costs on Campuses with 40 Percent or More Educationally Disadvantaged Students ("Schoolwide Campuses") | For school-wide campuses with at least 40 percent economically disadvantaged students; costs for comprehensive school needs assessments, school-wide reform strategies, other NCLB-allowed items |
| 33 | PK Special Education | For costs incurred to evaluate, place and provide educational and/or other services to pre-K students that require special education services. |
| 36 | Early Education Allotment | This code is used for the costs incurred for programs and services designed to improve student performance in reading and mathematics |

| | | |
|----|---------------------------------------|---|
| | | in prekindergarten through third grade, including programs and services designed to assist a school district in achieving the goals set in the school district's early childhood literacy and mathematics proficiency plans adopted under the TEC, §11.185. |
| 37 | Dyslexia | This code is used for the costs incurred for each student that a school district serves who has been identified as having dyslexia or a related disorder under the TEC, §48.103, and the services are funded from the state dyslexia allotment. Costs incurred for dyslexia or dyslexia-related disorders coded to this PIC will not be included in the calculation for Individuals with Disabilities Education Act, Part B (IDEA-B) maintenance of effort. |
| 38 | College, Career, & Military Readiness | This code is used for the costs incurred to improve college, career, and military readiness outcomes as described by the TEC, §48.110(f). At least 55 percent of the funds allocated must be used in grades eight through 12. |
| 43 | Dyslexia - Special Education | This code is used for the costs incurred for each student that a school district serves who has been identified as having dyslexia or a related disorder under the TEC, §48.103, and who has an Individualized Education Plan (IEP) that specifically states that dyslexia services are required |

| | | |
|----|--------------------------------|--|
| | | and the school district uses the state dyslexia allotment to serve that student. Costs incurred for dyslexia or dyslexia-related disorders coded to this PIC will be included in the calculation for IDEA-B maintenance of effort. |
| 91 | Athletics & Related Activities | Costs for participation in competitive athletic activities and certain support activities not including band |
| 99 | Undistributed | Costs not easily identified with other codes used here, such as certain substitute teachers, teacher on-behalf payments, salaries for band, etc. |

Frequently Asked Questions

1. **Where can I find the Campus and District Improvement plans?**

The plans can be found on the District's website under the About Us menu item.

2. **Is the Campus/Department responsible for budgeting payroll costs (including substitute expenditures)**

Salaries and fringe benefits for District approved positions are maintained by the Business Department.

3. **What if a Budget Manager does not submit the budget request form by the deadline of April 15?**

To ensure consideration, the Budget Manager must meet the deadline. Reporting guidelines set by the State must be followed; however, contact the Asst. Superintendent of Finance to determine if an exception can be made.

4. **What if a Budget Manager submits the Budget Request Form and then realizes an additional amount is needed?**

Contact the Asst. Superintendent of Finance.

5. **What if someone other than a Budget Manager submits a request?**

Only requests submitted by a Budget Manager will be considered. The Asst. Superintendent of Finance will email the requestor as well as the Budget Manager as a reminder of this procedure.

6. **Will the District reduce appropriations (budget amounts) in a line item if the entire budgeted amount was not expensed in the prior year?**

Excluding One Time line items, the Central Office Admin team does not typically reduce line items if the entire budgeted amount was not expensed; however, there are times where cuts need to be made. If a Budget Manager expects to have an expense not had the prior year, communicate this to the Asst. Superintendent of Finance.

7. **What is a One Time line item?**

A One Time line item is an appropriation for an expense only needed in the new budget year. This is not a recurring expense.

Appendix

- A. Cost Worksheet Example
- B. FSD General Fund Chart of Accounts
- C. Checklist for Preparing and Submitting a Budget Request
- D. How to Generate and Example of Ascender General Ledger Report
- E. Resources

FARMERSVILLE ISD Budget Request COST WORKSHEET

Complete this Cost Worksheet FIRST in order to get a total amount needed on your Budget Request Form.

Use one cost spreadsheet for each BUDGET REQUEST FORM, and document all costs related to the request below. *For example, if you're proposing to add an FTE within your department as well as increase supplies, enter estimated personnel costs and enter Departmental Budget Funds.* Leave blank any section(s) not needed. **The TOTAL AMOUNT of all items listed on this sheet must match the total amount listed on the BUDGET REQUEST FORM.**

| | |
|--------------------|--|
| Budget DEPARTMENT: | TOTAL AMOUNT OF REQUEST: <i>(Formula Cell will total the request - should match Budget</i> |
| Example Department | \$44,167.55 |

PERSONNEL COSTS:

Pay grade and salary must be validated by Asst. Supt of Finance

If you are suggesting to eliminate a position, please list the FTEs as a **NEGATIVE NUMBER**. If you are requesting to add a position, please list FTEs as a **POSITIVE NUMBER**.

| If you are suggesting to eliminate a position, please list the FTEs as a NEGATIVE NUMBER. If you are requesting to add a position, please list FTEs as a POSITIVE NUMBER. | | | | | | | |
|---|-----------|----------------|--------------------------------|-------------------------|-------------------|----------------|--------------------|
| Position Title | Pay Grade | Number of FTEs | Is the position being added or | Annual Salary (per FTE) | Stipend (per FTE) | Taxes/Benefits | Total Cost |
| Classroom Aide | AD2 | -1 | Eliminated | \$ 22,719.00 | \$ - | \$3,835.95 | -\$26,554.95 |
| Teacher | Step 10 | 1 | Added | \$ 59,450.00 | \$ 2,100.00 | \$5,672.50 | \$67,222.50 |
| | | | | | | \$0.00 | \$0.00 |
| | | | | | | \$0.00 | \$0.00 |
| | | | | | | \$0.00 | \$0.00 |
| | | | | | | \$0.00 | \$0.00 |
| | | | | | | \$0.00 | \$0.00 |
| | | | | | | \$0.00 | \$0.00 |
| | | | | | | \$0.00 | \$0.00 |
| | | | | | | \$0.00 | \$0.00 |
| | | | | | | \$0.00 | \$0.00 |
| Section Sub Total | | | | | | | \$40,667.55 |

DEPARTMENTAL BUDGET FUNDS

If you are requesting to reduce a line item in order to offset an increase in a different line item, enter the reduction as a **NEGATIVE NUMBER**.

For example, if you wish to reduce a general supplies line item by \$1,000 in order to offset an increase a One Time Supplies, you will enter the General Supplies code description as the account title and **NEGATIVE \$1,000 IN THE REDUCE BY COLUMN**. List the One Times Supplies description as the account title for the line item you are increasing and enter a **POSITIVE AMOUNT IN THE INCREASE BY COLUMN**.

Only enter information for line items affected by your request. For example, if you have 10 different line items but only wish to increase 3 lines and reduce 1, only enter information for those 4 lines.

[illegible]

WAGE ADJUSTMENT REQUEST

Wage adjustment requests are subject to a review of market pay data by HR and Finance. Please briefly provide a reason you are requesting a review and upload any supporting documentation into the budget request form.

[illegible]

Farmersville ISD - General Operating Fund

Appendix B

XXX-XX-XXXX-XX-XXX-X-XX-XXX

1 2 3 4 5 6 7 8

| Funds (#1) | | Program Intent Codes (#7): |
|---|---|--|
| 100 General Fund | 6239 Education Service Center Services | 11 Basic Educational Services |
| 199 General Fund | 6244 Maint Repair of Equipment | 21 Gifted and Talented |
| Functions (#2): | 6249 Contracted Maintenance & Repair | 22 Career & Technology |
| Instruction and Instructional-Related Services | 6259 Utilities | 23 Services to Students w/ Disabilities |
| 11 Instruction | 6269 Rentals - Operating Leases (Copiers, equipment, etc) | 24 State Compensatory Education (SCE) |
| 12 Instructional Resources & Media Svs | 6299 Miscellaneous Contracted Services | 25 Bilingual and Special Language Programs |
| 13 Curriculum Development & Instructional Staff Dev. | Objects (#3): | 26 Nondisciplinary AEP (SCE) |
| Instructional and School Leadership | 6216-6219 Professional Services (Govt Cd 2254.002) | 28 Disciplinary AEP - Basic Services (SCE) |
| 21 Instructional Administration | 6222 Student Tuition - Dual Credit | 33 PK, Special Education |
| 23 Campus Leadership | 6223 Student Tuition - Other than Public Schools | 36 Early Education Allotment (PK-3) |
| Support Services - Student | 6239 Education Service Center Services | 37 Dyslexia |
| 31 Counseling Services | 6244 Maint Repair of Equipment | 38 College, Career and Military Readiness (CCMR) |
| 32 Social Work Services | 6249 Contracted Maintenance & Repair | 43 Dyslexia, SP Ed Svs (IEP) |
| 33 Health Services | 6259 Utilities | 91 Athletics |
| 34 Student Transportation | 6269 Rentals - Operating Leases (Copiers, equipment, etc) | 99 Miscellaneous, Undistributed |
| 35 Food Services | 6299 Miscellaneous Contracted Services | |
| 36 Cocurricular/Extracurricular Activities | 6300 Supplies & Materials | |
| Other Functions | 6311 Gasoline & Other Fuels | |
| 41 General Administration | 6319 Supplies for Maint/Operations/Transportation | |
| 51 Plant Maintenance & Operations | 6329 Reading materials, library books, subscriptions | |
| 52 Security & Monitoring Services | 6339 Testing materials | |
| 53 Data Processing Services | 6341 Food (CNP Only) | |
| 61 Community Services | 6342 Non-Food Supplies (CNP Only) | |
| 71 Debt Payments | 6344 USDA Commodities (CNP Only) | |
| 81 Facilities, Acquisition, and Construction | 6399 General Supplies | |
| 93 Payments to Fiscal Agent of SSA, Sp.Ed. Co-Op | 6400 Other Operating Costs & Travel | |
| 95 Payments to JJAEP | 6411 Travel, Staff | |
| 99 Tax Collections & Evaluation | 6412 Travel, Student | |
| Objects (#3): | 6419 Travel, Non-employees (parents, board, etc) | |
| 6100 Payroll Costs | 6429 Insurance Costs | |
| 6112 Salaries for Substitute Teachers | 6439 Election Expenses | |
| 6118 Salaries, Professional, Extra Duty (6119) | 6491 Statutorily-Required Public Notices | |
| 6119 Salaries, Teachers & Professional Personnel | 6492 Payments to Fiscal Agents | |
| 6121 Extra Duty Pay, Overtime, Support Personnel | 6493 Payments to Member Districts of SSA | |
| 6122 Salaries, Support Staff Substitutes | 6495 Memberships/Dues | |
| 6125 Salaries, Support Staff Substitutes | 6499 Misc. Expenses: Awards, Fees, etc. | |
| 6128 Extra Duty Pay, Overtime, Support Personnel | 6600 Capital Outlay and Equipment | |
| 6129 Salaries, Paraprofessional & Support Staff | 6629 Facilities and Construction | |
| 6141 Social Security/Medicare | 6631 Vehicles, Unit Cost > \$5000 (less than \$5K = 6641) | |
| 6142 Group Health Insurance | 6639 Furniture, Equipment, Software, Unit Cost > \$5000 | |
| 6143 Workers Compensation | Organizations (#5): | |
| 6144 TRS On-Behalf Payments | 001 High School | |
| 6145 Unemployment Compensation | 101 Tatum | |
| 6146 Teacher Retirement/TRS Care | 102 Intermediate | |
| 6200 Professional & Contracted Services | 041 Junior High | |
| 6211 Legal Services | 701 Administration Office | |
| 6212 Audit Services | 702 School Board | |
| 6213 Tax Collections | 703 Tax Collection | |
| 6216-6219 Professional Services (Govt Cd 2254.002) | 750 Business Office | |
| 6222 Student Tuition - Dual Credit | 999 Districtwide (Unallocated) | |
| 6223 Student Tuition - Other than Public Schools | | |

Codes listed are the most commonly used codes within FSD. Please contact the Business Office for questions.

Anna Baker X1003

Tina Murray X1008

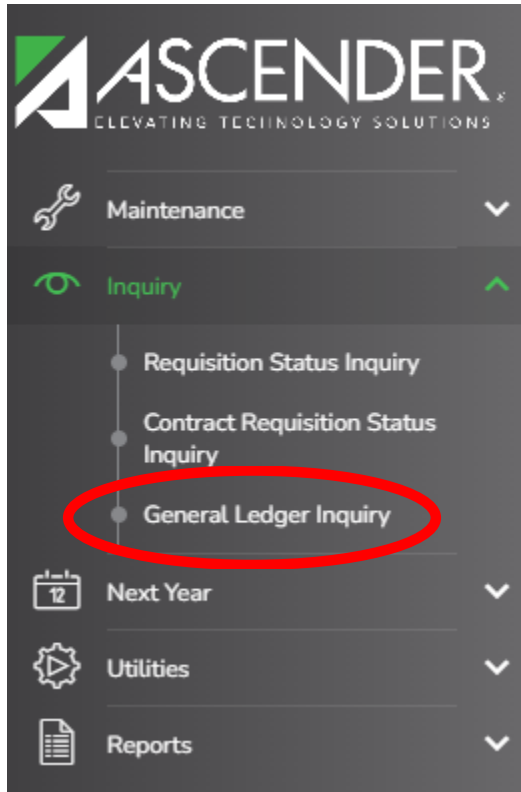
CHECKLIST for Preparing and Submitting a Campus Department Budget

- ☐ Print or have available the Budget Timeline to submit Budget Requests.
- ☐ Print or have available the Campus and District Improvement Plans.
- ☐ Print or have an electronic copy available of the current year allocations. (General Ledger Inquiry from Ascender Purchasing application or request the report from the Business Office Manager or Asst. Superintendent of Finance)
If you wish to review the prior year allocations, contact the Business Office Manager or Asst. Superintendent of Finance.
- ☐ Schedule meetings (if necessary) within your department with key staff members to determine a Needs Assessment for all student populations.
 - ☐ Review TAPR & Accountability Reports for the campus.
 - ☐ Review PEIMS Student data.
 - ☐ Is growth or decline expected in each department?
 - ☐ Will current appropriations support identified needs?
- ☐ Review current agreements and/or subscriptions managed/paid for within your department.
 - ☐ Contact the account manager with the vendor and obtain pricing for the upcoming year
 - ☐ Will current appropriations support updated pricing?
- ☐ Meet with Directors/Department Leaders (facilities/technology, etc.) if an identified need may affect costs within those departments.
 - ☐ Is a meeting with the Deputy Superintendent or the Asst. Superintendent of Teaching & Learning necessary?
 - ☐ Will equipment purchases need support from the Facilities Department to install or maintain?
 - ☐ Will purchases require additional technology, access to the internet, cloud storage, etc.?
- ☐ Determine travel needs for students and staff within your department (July 1 - June 30).
 - ☐ Will current appropriations support the professional development needed?
 - ☐ Will current appropriations support student travel?
- ☐ Ensure identified needs are in line with Campus and District improvement plans
- ☐ Download and complete the COST WORKSHEET found on the District's Website under "2025-2026 BUDGET REQUESTS OPEN" page.
- ☐ Submit the Budget Request Form to request the amount determined from the COST WORKSHEET. *Must be submitted by April 15th.*

How to Generate and an Example of a General Ledger Inquiry Report

→ Log into the Ascender Purchasing Application.

→ Select General Ledger Inquiry from the Inquiry menu located on the left of your screen:



- You have two tabs to choose from: **General Ledger Inquiry** (detailed look at budget amounts, encumbrances and actual payable amounts per line item OR **General Ledger Account Summary** (summary of budget amounts and actual amount spent per line item).

Example of General Ledger Inquiry View

1. Tabs

GENERAL LEDGER INQUIRY **GENERAL LEDGER ACCOUNT SUMMARY**

☒ Processed ☒ Current Period: 01 ☒ Next Period: 01 ☒ Include soft encumbrances when POs exist ☐ Exclude Objects 61XX ☐ Include Inactive

☒ Show Details *Report will display Transaction Details*

2. Description

☐ Reason ☒ Vendor Name

3. Account Code

Account Code: Fund: 199 Func: 33 Obj: 6399 Subj: XX Org: 041 Prog: X XX X XX

Retrieve **Reset**



First

◀

▶

Last

Date Run: 01-30-2024 9:03 AM

Cnty Dist: 043-904

Processed ☒

Current (01) ☒

Next (01) ☒

Detail Transactions for Expenditure Accounts

Farmersville ISD

199 33 6399 XX 041 X XX X XX

Page: 1 of 1

File ID: C

4. Column Header Details

| Type | Number | Date | Per | Reason/Description | Est Revenue/ Appropriation | Encumbrance | Rlzd Revenue/ Expenditure | Balance |
|----------------|---------------|----------------|-----|--------------------------------|-------------------------------|-------------|------------------------------|---------|
| 199 33 6399 00 | 041 4 99 F JS | NURSE SUPPLIES | | | | | | |
| | ** Beginning | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| GJ | MOVBU | 07-01-2023 | 07 | OPENING ENTRY | -1,000.00 | | 0.00 | |
| GJ | 240908 | 09-05-2023 | 09 | AUDIOMETER CALIBRATION | | 85.00 | | |
| GJ | 240908 | 09-05-2023 | 09 | AUDIOMETER CALIBRATION | | -85.00 | | |
| EN | 400891 | 09-05-2023 | 09 | DAC-2 Medical Services, L.L.C. | | 85.00 | | |
| CK | 095320 | 09-15-2023 | 09 | SCOTT PERRY, SR. ENGINEER | | -85.00 | 85.00 | |
| | ** Ending | | | | -1,000.00 | 0.00 | 85.00 | -915.00 |

1. Tabs: Click General Ledger Inquiry or General Ledger Account Summary. In the example above, General Ledger Inquiry was selected.
2. If you would like to see the details within the line item by Vendor Name, select Vendor Name. If you would like to see the details according to the Reason entered on the requisition, select Reason.
3. List ALL Xs in each field if you would like to see ALL codes assigned to you in one report. List specific numbers if you would like to only view codes associated with those specific numbers. In the example above, only Nurse Supplies at the JH will be displayed. Click Retrieve.
4. Column Headers

- a. Type:
 - i. GJ and EN: Made in the system when a purchase order has been encumbered. At this point in the process, the item has not yet been paid. In the Example above, a requisition was entered (GJ) for Audiometer Calibration and the requisition number assigned was 240908. Once the requisition was approved by all approving staff, the GJ line converted to an EN (Encumbrance) and the PO Number of 400891 was assigned.
 - ii. CK: The proper paperwork was submitted to the Business Office and a check was written to pay the vendor. Check number 095320 was issued on 09-15-2023 to Scott Perry, SR. Engineer for the amount of \$85.00.
- b. Est Revenue/Appropriation: This is the Approved BUDGET Amount.
- c. Encumbrance: The total amount encumbered within the budget account code assigned to the purchase order.
- d. Rlzd Revenue/Expenditure: This is the ACTUAL amount paid to the vendor within the line item. Notice there is only an amount there once the check has been issued.
- e. Balance: The amount listed in the line item after all encumbrances and actuals are deducted from the budgeted amount.



You can click the PDF icon if you'd like to view/save this report as a PDF.

You can click the Excel icon if you'd like to download/save this report as a spreadsheet.



General Ledger Account Summary View

GENERAL LEDGER INQUIRY GENERAL LEDGER ACCOUNT SUMMARY

☒ Processed ☒ Current Period: 01 ☒ Next Period: 02 ☐ Balance Accounts Only ☐ Include Fund Totals ☐ Exclude Objects 61XX

Account Code: Fund: 199 Func: 33 Obj: 6399 Sobj: XX Org: 041 Prog: X XX X XX

[Retrieve](#) [Reset](#)

  [First](#) [Last](#)

Date Run: 01-30-2024 9:27 AM Inquiry Information for Expenditure Accounts
Cnty Dist: 043-904 Farmersville ISD Page: 1 of 1
Processed ☒ Current (01) ☒ Next (01) ☒ 199 33 6399 XX 041 X XX X XX File ID: C

| Account Number | Description | Est Revenue/ Appropriation | Encumbrance | Rtzd Revenue/ Expenditure | Balance |
|------------------------------|----------------|-------------------------------|-------------|------------------------------|---------|
| 199 33 6399 00 041 4 99 F JS | NURSE SUPPLIES | -1,000.00 | 0.00 | 85.00 | -915.00 |
| Totals: | | -1,000.00 | | 85.00 | -915.00 |

This view totals amounts per line item and can be used if you only want to see the total budgeted amount, total amount encumbered and the total amount paid.

Additional Resources

[Financial Accounting Systems Resource Guide](#)

[TSDS Web-Enabled Data Standards \(TWEDS\) Code Tables](#)