

**MCALLEN INDEPENDENT SCHOOL DISTRICT
DIVISION OF BUSINESS
BUDGET PREPARATION MANUAL
2009-2010**

MEMORANDUM

To: PRINCIPALS, ADMINISTRATORS, DIRECTORS & COORDINATORS

From: CYNTHIA MEDRANO – RICHARDS *CR*
ACTING CHIEF FINANCIAL OFFICER / DIRECTOR OF ACCOUNTING

Date: MARCH 6, 2009

Subject: 2009-2010 BUDGET PREPARATION MANUAL

This information guide has been prepared to make your budget preparation easier. The intent is to bring together in one place most, if not all, of the information that you will need.

Plan your budget using the campus allocation amount. The budgeted amount that you submit should equal your campus allocation.

Each campus and department will enter their budgets directly into SunGard (new finance system). Notification of Input training will be e-mailed to your campus/department at a future date.

If you need help in preparing your budget, please call Rosie Diaz at 618-6063 to set an appointment.

The Budget must be entered no later than April 17, 2009 and a copy of the Budget Report must be sent to the Business Department. Please retain a copy of this report for your office files.

**MCALLEN INDEPENDENT SCHOOL DISTRICT
2009-10 BUDGET PREPARATION MANUAL**

TABLE OF CONTENTS

SECTION	PAGE
I. BUDGET ALLOCATIONS FOR 2009-2010	
A. ADA Budget Allocation Memo.....	I - 1
B. ADA Proposed Budget Allocation Amounts	I - 3
C. 2009-10 Special Populations Campus Allocations	I - 8
D. Special Populations Purchase Order Processing Instructions.....	I - 11
II. PROGRAM BUDGETING CODES	
A. Introduction to Program Budget	II - 1
B. Elementary School Program Budget	II - 3
C. Middle School Program Budget.....	II - 6
D. High School Program Budget	II - 10
E. Department/Fund Program Budget.....	II - 15
F. Program/Project Codes.....	II - 23
III. DISTRICT ACCOUNT CODING	
A. Financial Accountability System Resource Guide.....	III - 1
B. Program Intent Accounting Matrix.....	III - 2
C. Function/Object Accounting Matrix.....	III - 14
D. Fund Codes.....	III - 20
E. Function Codes.....	III - 22
F. District Expenditure/Expense Object Codes.....	III - 23
G. Component/Sub-Object Code Listing – Alphabetical.....	III - 31
H. District Organization Listing.....	III - 33
I. Fiscal Year Codes.....	III - 35
J. Program Intent Codes.....	III - 36
K. Optional Designated/Project Group.....	III - 37
L. Program/Project Codes.....	III - 38

TABLE OF CONTENTS

Page 2

SECTION	PAGE
IV. BUDGET INCLUSION ITEMS – REQUIRED	
A. Applicable Function Code	IV - 1
B. Function 11 – Instruction.....	IV - 9
C. Function 12 – Instructional Resources and Media Services	IV - 30
D. Function 13 – Curriculum Development and Instructional Staff Development	IV - 40
E. Function 23 – School Leadership.....	IV - 48
F. Function 31 – Guidance, Counseling and Evaluation Services.....	IV - 50
G. Function 33 – Health Services.....	IV - 57
H. Function 36 – Co-Curricular/Extracurricular Activities.....	IV - 60
I. Function 61 – Community Services	IV - 63
J. Function 71 – Debt Services	IV - 64
V. BUDGET INCLUSION ITEMS – INFORMATION ONLY	
A. Applicable Function Code.....	V - 1
B. Function 11 – Instruction.....	V - 11
C. Function 12 – Instructional Resources and Media Services	V - 29
D. Function 13 – Curriculum Development and Instructional Staff Development.....	V - 30
E. Function 31 – Guidance, Counseling and Evaluation Services	V - 40
F. Function 33 – Health Services	V - 44