



2023

CODING CHART

199-11-6399-CA-001-11-000 (001)

199 Fund

11 Function

6399 Object

CA Sub-object

001 Organization

11 Program Intent

00 Local

01 Budget Owner

Fiscal Year

2023 – September 1, 2022 – August 31, 2023

2024 – September 1, 2023 – August 31, 2024

****The program year may be different
for federal funds or grants****

****All items should be received by
August 31st, or it will come out of
next year's funds****

GENERAL FUNDS (100's)

131 – Education Foundation Grants
140 – Concession
141 – Catering
144 – SHAC Healthy & Wise/SPARK
151 – Emergency Situation/COVID-19
161 – Special Education (Impact Aid)
162 – Special Education
163 – Career & Technology
164 – Technology
165 – Bilingual/ELL
166 – State Compensatory Education (SCE)
176 – AP/Pre AP
177 – Gifted and Talented
178 – Athletics
195 – KISD Self Insurance Fund
199 – Local Maintenance

FEDERAL (200's)

206 – TEHCY (Homeless)
211 – Title I, Part A
224 – IDEA B—Formula
225 – IDEA B—Preschool
226 – IDEA B—Discretionary (Deaf)
240 – School Nutrition
242 – Summer Feeding Program
244 – Vocational Ed—Basic Grant
255 – Title II, Part A
263 – Title III, Part A (LEP)
266 – ESSER I - Coronavirus Aid, Relief and Economic Security (CARES) Act
277 – Coronavirus Relief Funds
281 – ESSER II – Coronavirus Response and Relief Supplemental Appropriations (CRRSA)
282 – ESSER III – American Rescue Plan (ARP)
288 -- Promoting K-12 Student Achievement at Military Connected Schools
289 – Title IV, SSAEP

STATE (300's & 400's)

386 – Regional Day School for the Deaf
410 – Instructional Materials Allotment
427 – School Safety Grant
428 – SpEd Fiscal Support & Funding
429 – Read to Succeed; IB/AP; Prekindergarten Grant Program
461 – Campus Activity
479 – Shoemaker High School Endowment
498 – Music Enrichment Program (MEP)
499 – Gear Up Grant

DEBT SERVICES (500's)

599 - Debt Services

CAPITAL/BOND PROJECTS (600's)

617 – 2017 – 2018 Bond Proposition A
618 – 2017 – 2018 Bond Proposition B
645 – Capital Improvement
646 – General Fund Transfer – Strategic Facilities Plan
687 – Impact Aid—Sec 8007 Construction
696 – New Schools
753 – Insurance—Minimum Essential Coverage (MEC)

TRUST & AGENCY FUNDS (800's)

816 – Memorial Funds
820 – Campus Scholarships
821 – Miscellaneous Scholarships
823 – Board Scholarships
863 – Payroll Account
864 – Clearing Account
865 – Central Org Activity Fund

- 00 – Non Specific (Central Office Only)**
- 11 – Instructional (Classroom)**
Direct classroom instruction between student and teacher/aide.
- 12 – Instructional Resources & Media Services**
Use for Library, Media, Campus Technologist.
- 13 – Instructional Staff/Curriculum Development**
Use for Teacher/Instructional Aide staff development, Campus Instructional Specialist, Curriculum development, Curriculum Director.
- 21 – Instructional Administration**
Assistant Superintendent, Special Ed Admin, Exec. Directors for Leadership, Special Ed Coordinator.
- 23 – School Leadership**
Principal, AP, Secretary, CIP, general staff awards, directing/managing a campus.
- 31 – Counseling, Guidance, & Evaluation Services**
Use for Counseling, Assessing, Diagnosing, Facilitator, Standardized Testing, ARD's, Academic Advisor, Campus Advisor, Registration timecards, Board Builder timecards.
- 32 – Social Work Services**
Use for Attendance Officers, Social Workers, Social Work Services.
- 33 – Health Services**
Clinic, Nurse, Nurse's Aide. Use for providing physical health services.
- 34 – Pupil Transportation (Central Office Only)**
- 35 – School Nutrition (Used by School Nutrition only)**
- 36 – Extra Curricular**
School-sponsored activities outside the school day including competitions, Science Olympiad, Student clubs, Student Activities Coordinator.
- 41 – General Administration (Central Office Only)**
- 51 – Facilities Maintenance & Operations**
Maintaining grounds/facilities, Outdoor flags, Breakroom ice machine.
- 52 – Security & Monitoring Services**
Includes KISD Police, Safety Dept, activities to keep students/staff safe.
- 53 – Data Processing Services (Central Office Only)**
- 61 – Community Services**
Use for expenditures other than regular public education.
Includes parenting, facilities usage, and community services.
- 71 – Debt Services (Central Office Use Only)**
- 81 – Facilities Acquisition & Construction (Central Office Use Only)**
- 95 – Payment/Juvenile Justice Alternative Ed Program (Central Office Use Only)**
- 99 – Other Intergovernmental Charges (Central Office Use Only)**

6100's PAYROLL COSTS

6112 – Non-staff Development Subs (Professional)
6116 – Staff Development Subs - Professional
6117 – Supplemental Pay—Professional
6118 – Supplemental Pay—Professional
6119 – Professional Position Salary
6121 – OT/Supplemental Pay Support/Auxiliary
6122 – Secretary/Aides Subs
6125 – Temporary Auxiliary Support
6129 – Auxiliary/Support Position Salary
6134 – Car Stipend - Travel
6135 – Cell Phone Stipend
6139 – Employee Allowances
6141 – Social Security
6142 – Health/Life/Dental
6143 – Workers Compensation
6144 – TRS Care-On-Behalf Payments
6145 – Unemployment Compensation
6146 – Teacher Retirement
6148 – Cash in Lieu
6149 – Employee Benefits

6200's PROFESSIONAL & CONTRACTED SERVICES

6211 – Legal Services
6212 – Audit Services
6213 – Tax Appraisal & Collection
6214 – Lobbying ****Must Use for Lobbying % of Memberships**
6219 – ****Professional Service****
6221 – Staff Tuition Higher Education
6222 – Student Tuition – Public Schools
6223 – Student Tuition – Non-Public Schools
6229 – Tuition & Transfer Payments
6239 – Education Service Center Services
6249 – Contracted Maintenance, Repair, Installation (upgrades)
6254 – Cable
6255 – Water
6256 – Telephone
6257 – Electricity
6258 – Gas
6259 – Utilities
6264 – Copier Service (Central Office Use ONLY)
6269 – Rentals & Operating Leases
6291 – *****Consulting Services***** (RARELY USED—see box)
6299 – *****Misc. Services***** (COMMONLY USED—see box)

6300's SUPPLIES & MATERIALS

6311 – Vehicle Fuel
6315 – Custodial Supplies
6316 – Building /Grounds Materials
6319 – Other Parts
6321 – Textbooks
6329 – Reading Materials (Audiobooks, E-Books, Dictionaries)
6339 – Testing Materials
6341 – Food (Fund 240 & 242 ONLY)
6342 – Non-Food Supplies (Fund 240 & 242 ONLY)
6343 – Items for Resale
6344 – USDA Donated Commodities (Fund 240)
6349 – Sm Equip/Kitchen Ware (Fund 240 & 242)
6393 – Furniture Non-Controlled Items
6394 – Technology Supplies
6395 – Controlled Items (Non-Tech)
6396 – Software License (Apple iPad/iPod Apps)
6397 – In District Printing (KISD Print Shop)
6398 – Controlled Items (Technology)
6399 – Supplies (File Cabinets)

6400's OTHER OPERATING COSTS

6411 – Employee Travel (**including online registrations**)
6412 – Student Travel (online registrations, entry fee /not incl. School buses)
6413 – Stipends Non-Employee
6419 – Travel & Subsistence Non-Employee
6429 – Bonding & Insurance Costs
6439 – Election Costs
6449 – Depreciation Expense (Central Office Use Only)
6491 – Statutorily Required Public Notices

6494 – Yellow School Bus/Field Trips (Students Only)
6495 – Membership Fees & Dues (provide documentation of membership start & end date)
6496 – Advertising
6498 – Awards
6499 – Misc. Expenses/Food/Misc Fees/Licenses (Sam's Club Membership, Royalty Fees)

6500's DEBT SERVICES (Central Office Use Only)

6511 – Bond Principal
6512 – Capital Lease Principal
6513 – Long Term Debt Principal
6519 – Debt Principal
6521 – Interest on Bonds
6522 – Capital Lease Interest
6523 – Interest on Debt
6524 – Amortization of Bond & Other Debt Costs
6529 – Interest Expenditures
6599 – Other Debt Services Fees

6600's CAPITAL OUTLAY

6619 – Land Purchase
6629 – Purch/Constr/Improvements/General Contractor
6631 – Vehicles \$5,000 or More
6636 – Software \$5000 or More
6638 – Technology \$5000 or More
6639 – Furn/Equip/ \$5,000 or More
6649 – Capital Assets Locally Defined
6659 – Capital Lease
6669 – Items Cataloged in Library

6900's CONSTRUCTION IN PROGRESS

6998 – Holding Account for Construction
6999 – Construction in Progress

****6219** should only be used for—Professional Services as defined by TX Government Code. These professionals are required to be licensed by or registered with the state:

- ✓ Architecture
 - ✓ Optometry
 - ✓ Landscape Architecture
 - ✓ Land Surveying
 - ✓ Professional Engineering
 - ✓ Real Estate Appraising
 - ✓ Medicine
 - ✓ Professional Nursing
 - ✓ Accounting (non audit)
-

Clarifying "Consultants" Object 6291 versus 6299

6291—Campuses as well as most departments RARELY use a consultant as defined by TEA. A true consultant (object 6291) performs research and analysis on a specific issue or problem found within KISD—the district as a whole, a specific department, or a campus—on his/her own or with a team. The consultant will present the results of the research and analysis as well as any suggestions for improvement to administration, but not to the district, campus, grade, department as a whole.

6299—If you are paying someone to present information during an organized activity (*professional development training, instructional presentation for the students, grade-level meetings, etc.*) you are paying for a Miscellaneous Service and that should be charged to object 6299.

Sub-Objects

These are the most frequently used, but this is not a complete list (See the current Budget Reference Manual for a more complete listing.)

Generic	00
Central Org	CN
Band-Varsity	BV
Campus Allocations	CA
Choir Beginning	CB
Choir Chamber	CC
Cheerleading	CH
Choir Varsity	CV
District Allocation	DA
Dual Credit	DC
Deaf Ed	DF
Drill Team	DT
Elementary Curriculum	EC
Elementary	EL
ELL Summer Program	ES
Fine Arts	FA
Grade 1	G1
Grade 2	G2
Grade 3	G3
Grade 4	G4
Grade 5	G5
Grade Kindergarten	GK
Grade Pre-K	GP
Gifted & Talented	GT
Government Travel	GV
Homebound	HB
Hazardous Waste	HC
Hardware Maintenance	HM
Homeless	HO
High School	HS
LEP	LE
Maintenance Allocations	MA
Math Coach	MC
Music	MU
Online Services/Subscriptions	OL
Professional Development	PD
Pre-K	PK
Professional Learning/Plug	PL
Prior Year	PY
Safety Allocations	SA
Strings Beginning	SB
State Deaf Schools	SD
Science Labs	SL
Software Maintenance	SM
Strings Varsity	SV
Technology Allocations	TA
Transportation Charter Buses	TR
Teacher Training Reimbursement	TT

ORGANIZATION

HIGH SCHOOLS	SPECIAL	ADMINISTRATIVE (Continued)
001 – Killeen HS 002 – Ellison HS 003 – KISD Career Center 004 – Gateway HS 006 – Pathways 007 – Harker Heights HS 008 – Shoemaker HS 013 – Early College HS 015 – Chaparral HS 021 – Woods Psychiatric 022 – Advent Health 023 – Cedar Crest 034 – Beyond District Travel	699 – Summer School	
MIDDLE SCHOOLS	ADMINISTRATIVE	
009 – Gateway MS 043 – Rancier MS 044 – Manor MS 046 – Eastern Hills MS 048 – Palo Alto MS 049 – Liberty Hill M 050 – Live Oak Ridge MS 051 – Union Grove MS 052 – Audie Murphy MS 053 – Patterson MS 054 – Roy J. Smith MS 055 – Nolan MS 056 – Dr. Jimmie Don Aycock Middle School	701 – Superintendent 702 – Board of Trustees 703 – Tax Costs 704 – PEIMS Department 721 – Recruiting & Retention 723 – Strategic Initiatives & Accountability 724 – Data & Information Services 725 – Network Operations 726 – Technology Services 727 – Deputy Superintendent for Operations 728 – Desk Top Operations 729 – Business & Financial Support Services 730 – Budgetary Services 731 – Accounts Payable 734 – Human Resources Operations 735 – Substitute Center 736 – Communication Services 737 – Network Communications 738 – Financial Reporting 739 – Admin Complex 740 – Purchasing 741 – Property Management 742 – Risk Management 744 – Auxiliary Human Resources 745 – Accounting 746 – Payroll 747 – Treasury 748 – Employee Benefits 749 – Financial Services 750 – District Wide (func 41) 802 – Old Clifton Park Building 804 – Old Fowler Building 811 – Old Sugarloaf Building 812 – Old West Ward Building 813 – Old Bellaire Building 817 – Old Duncan Building 841- Old Fairway Building 842 – Franklin & Emily Pratt Learning & Leadership Center 844 – Deaf Ed 850 – STEM Department 853 – College, Career, Military Readiness 866 – Transportation 872 – Health Services 873 – Attendance 874 – Athletics Department Office (<u>not at campuses</u>) 875 – Special Education 876 – Hood Stadium 888 - Control Account 891 – Title I (Fund 211) 892 – Comp Ed (Fund 166) 893 – Bilingual/ELL 901 – Buckley Stadium 902 – Natatorium 903 – Athletic Warehouse 906 – Gateway Complex 910 – KLSS 911 – KLSS Athletic Field 914 – JPLC 915 –Joseph L. Searles III Stadium 916 – Technology Center/Beeline 917 – Channel 17 920 – Print Shop 923 – Education Foundation 926 – Telecommunications (non func 53) 931 – Investigations & School Safety 932 – Media Center 933 – KISD Police 934 – Human Resources (non 41) 935 – Custodial Services 936 – Facilities Services 937 – Distribution Center 938 – School Nutrition 939 – Admin Complex (non 41)	940 – Mail Room 941 – Exec. Dir. Student Services 943 – Deputy Superintendent Learning Svc. 946 – Executive Director for Secondary Schools 947 – Executive Director for Elementary Schools 948 – Federal and State Programs 949 – Advanced Programs 950 – Chief Learning Officer for Elementary Schools 952 – Student Hearings 953 – Assessment & Accountability 956 – Guidance & Counseling 957 – Fine Arts 958 – Casualty Insurance 959 – Ticket Sales/Cash Receipts 960 – Chief Learning Officer for Secondary Schools 961 – Audio Visual Services 962 – Parenting/Community 963 – Student/District/Parent Relations 970 – School Nutrition Catering 990 – Summer Enrollment Center 991 – Sallie Mae Building 995 – JJAEP 998 – District Wide Undistributed 999 – District Wide Distributed
ELEMENTARY SCHOOLS		
100 – Elementary Alternative Center 105 – Harker Heights ES 108 – Meadows ES 109 – Peebles ES 115 – Nolanville ES 116 – Clarke ES 119 – Hay Branch ES 120 – Willow Springs ES 121 – Mountain View ES 122 – Reeces Creek ES 123 – Clear Creek ES 124 – Cedar Valley ES 125 – Brookhaven ES 126 – Venable Village ES 127 – Trimmer ES 128 – Montague Village ES 129 – Maxdale ES 130 – Ira Cross ES 131 – Iduma ES 132 – Oveta Culp Hobby ES 133 – Timber Ridge ES 135 – Saegert ES 136 – Skipcha ES 137 – Cavazos ES 138 – Haynes ES 139 – Dr. Joseph A Fowler ES 140 – Alice W. Douse ES 141 – Maude Moore Wood ES 142 – Pershing Park ES 143 – Killeen ES 144 –Clifton Park ES 145 – Pat Carney ES 196 – St. Joseph's ES 197 – Memorial Christian Academy 200 – Grace Lutheran 201 – Seventh Day Adventist 207 – Lighthouse Christian Academy 209 – Excellent Covenant Christian Academy 210 – Monarch Academy 211 – New Life Academy 212 – Killeen Adventist Junior Academy		

Program Intent Codes

In budget code structure, the last 5 are xxyyy. The items below pertain to the first 2 xx.

11 – Instructional (all codes with function 11 and funds 131, 164, 199, 255, 410, 446)

21 – Gifted and Talented (all codes in fund 177)

22 – Career & Technology (all codes in funds 163 & 244)

23 – Special Education (all codes in funds 161, 162, 224, 225, 226, 227, 228, 386)

24 – Compensatory Education—At Risk (some codes in funds 166, 206, 211)

25 – Bilingual/ESL (all codes in funds 165 and 263)

26 – Non-Disciplinary Alternative Education Program (fund 166, org 006)

28 – Disciplinary Alternative Education – Basic Services (Fund 166, Orgs 009, 025, 100)

29 – Disciplinary Alternative Education Comp Ed Supplemental Cost (Fund 166, currently we don't use)

30 – Title 1, Part A, School Wide (including Comp Ed At Risk Grants for Title I Part A School wide campuses in fund 166)

32 – Pre-Kindergarten, Non-Special Ed, Non-Comp Ed, Non-Bilingual

33 – Pre-Kindergarten, Special Ed

34 – Pre-Kindergarten, Compensatory Ed

35 – Pre-Kindergarten, Bilingual

36 – Early Education Allotment

37 – Dyslexia

38 – College, Career, and Military Readiness

91 – Athletics (all fund 178)

99 – Undistributed (all codes with function other than 11 and funds 131, 199, 240, some 255)

Local—In budget code structure, the last 5 characters are xxyyy. The items below pertain to the last 3-yyy. Those shown are commonly used by Campuses & Special Programs other than Athletics. There are MANY more Local codes than those shown below.

000 – Generic/No Special Meaning	CAM – Cameras or Campus	PC0 – Pest Control
00B – Band	CB0 – College Board	OFQ – Office Equipment
00C – Choir	CH0 – Cheerleading	PAR - Parenting
00D – Drill Team	CIS – Communities in Schools	PB0 – Portable Buildings
00G – Color Guard	CN0 – College Night	PC0 – Pest Control
00P – Piano Tuning	CSP – Cscope	PL0 – Principal
00S – Strings	CT0 - Campus Tech	PLG – Plug/Holding Account
120 – Postage	DA0 – Duty Assignment Travel	PLQ – Playground Equipment
130 – Mileage Reimbursement Non-Prof Leave	DG0 – District Growth	PRD – Professional Development
13T – Dual Campus Mileage	DN0 – Detention	PRM - Prom
220 – Varsity Football/Marketing	DY0 - Dyslexia	RDG – Read to Succeed
230 – Boys Basketball/Graphic Arts	EQB – Band Equipment Repair	RDG – Reading
240 – Baseball/Office Admin Coop	EQS – Strings Equipment Repair	RDG – Read About
250 – Boys Track/business Technology	ES0 – ELL Grant	RGE – Registration-Elementary
260 – Power Lifting	EV0 – Elevator	RGS – Registration-Secondary
270 – Tennis	FAC – Facilities Usage	REC – Recovery
280 – Volleyball/Masonry	FB0 – Flex Gain	REF – Reference Materials
290 – Golf/Industrial Technology	FCR – Furniture/Copier Replace	RIC - RICA
330 – Girls Basketball	FEQ – Furniture & Equipment	RT0 – ROTC
340 – Girls Track	GF0 – Gift	RY0 - Recycling
350 – Boys Wrestling	HVU- Hire Vue	SA0 – Student Activities
360 – Girls Wrestling	ID0 – Identification Cards	SBD – Subsidy, Dance
440 – Boys Soccer	IMA – Imaging	SBG – Subsidy, Guard
450 – Swimming	IMA – Instructional Materials	SC0 – Student Council
460 – Girls Soccer	INC - Increase	SCH – Subsidy, Cheer
480 – Boys Cross Country	IND – Indirect Costs	SCI – Science Olympiad
520 – Athletic Trainer	IPD – iPod/iPad	SCI - Science
540 – Girls Cross Country	IS0 – Instructional Specialist	SIP – School Improvement
550 – Girls Softball	JFR – Job Fair	ST0 – Safety/Safety Grant
600 – Off post Crossing Guards	JHS – Junior Honor Society	TRA – Charter Bus, Art
620 – On Post Crossing Guards	JOU – Journalism	TRB – Charter Bus, Band
AA0 – Academic Awards	KFA – Knights First Act	TRC – Charter Bus, Choir
ADJ – Adjustment	LD0 – Long Distance	TRD – Charter Bus, Drill
AEP – AEP (for 045 & 052 only)	LIT – Literacy	TRG – Charter Bus, Guard
AP0 – Assistant Principal	MAS – Mass Notification System	TRH – Charter Bus, Cheer
APT – AP Testing	MCT – Math Center	TRP – Charter Bus, Steel Drum
AR0 – At-Risk	MKI – Mentor Stipend	TRS – Charter Bus, Strings
ART – Art	NAT - Natatorium	TRT – Charter Bus, Theater
ATM – Telephone Maintenance	NET – Networking	TSC – Test Scoring
AUX – Auxiliary	OB0 – Obsolete Inventory	UNF – Uniforms
AVD - AVID	OFQ – Office Equipment	UNG – Uniforms, Guard
BD0 – Beyond District	PAR - Parenting	VAC – SpEd Student Worker
BI0 – Bilingual	PB0 – Portable Buildings	VAC - Vacancy
BLU – Texas Bluebonnet Reading		

TECHNOLOGY VS NON-TECHNOLOGY

Capital Outlay*	Controlled Items**	Supplies	Furniture	Band Instruments
UNIT COST of \$5,000+	UNIT COST \$1,000 - \$4,999 or as shown below	UNIT COST under \$1,000	UNIT COST under \$1,000	Most Instruments go to 6395
Vehicles = 6631	Technology = 6398	Technology = 6394	Object = 6393	Object = 6395
Software = 6636	Non-Technology = 6395	Non-Technology = 6399		
Tech = 6638				
Other = 6639				

**** CONTROLLED ITEMS IF UNIT COST IS UNDER \$1,000 **

CPUs/Computers/Laptops/Tablet PC	6398	Interactive Boards	6398
Cricut – Connected to computer	6398	iPads	6398
Data & Video Projectors	6398	Most Instruments	6395
Digital Camera/Camcorder	6398	Printers – ALL	6398
E – Readers	6398	Security Cameras	6398

Examples of Technology Supplies vs. Non-Technology Supplies

<u>Tech Supplies (6394)</u> <u>Unit cost under \$1,000 each ONLY</u>	<u>Non-Tech Supplies (6399)</u> <u>Unit cost under \$1,000 each ONLY</u>
<p>Computer Batteries Copper GBIC Digital Cameras Document Cameras External Drives iPods/Digital Music Players Laptop Docking Station Port Replicators Charging Stations Memory and Memory upgrades Microscopes/Probes (Computer –Based) Monitors Digital Learning Resources (i.e., Osmo, Tiggly, Sphero, Ozobot, Makey Makey, Bloxels, etc) Port Replicator Printer Sheet/Stacker/Stapler Promethean Controllers/Wands Router Scanners</p> <p><u>Additional Information</u> Protection Plan purchased by itself is 6249-HM, if purchased with tech item 6398</p> <p>Software renewal – 6249-SM Online Services – 6299-OL Education Service Center Online Services – 6239-OL if paying directly to ESC</p>	<p>35mm Cameras; 35mm Flash; 35mm Lens Appliances (Microwaves, Refrigerators, etc.) Bluetooth PA System Buffers (6315 for Custodial use) Calculators Cell Phones/Accessories Computer/tablet accessories Digital & IP Phones Digital & Video Camera Cases Digital Media (Digital Video Tapes, CD's and DVD's) DVD/VCR Combo Fax machines Gaming Systems (i.e., Wii, etc) Hand Held Two-Way Radios Headphones (to include computer headphones) Laptop Carrying Case & Backpacks Lawn Care Equipment Power tools Printer supplies Projector replacement bulbs Student Uniforms Surge protectors Televisions TI Inspire 30 User Navigator Systems USB Hub</p> <p>Items using object codes 6394, 6398, 6636, or 6638 must be approved in Frontline ERP by the Exec. Director for Technology and the Purchasing Technology Procurement Specialist.</p> <p>Items using object codes 6395, 6399, 6631, 6639 are not approved in Frontline ERP by these individuals.</p>