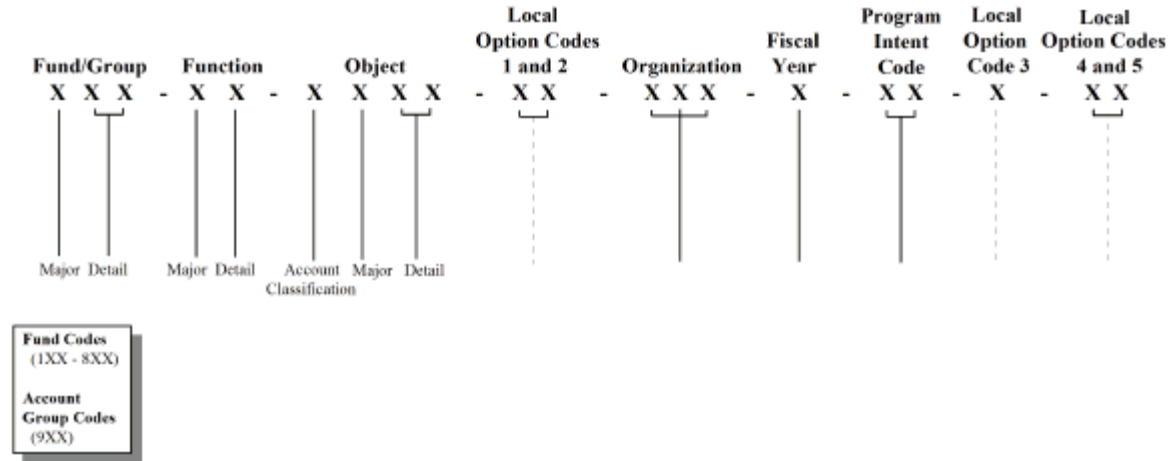


BUDGET CODE STRUCTURE



ALL BUDGET CODES MUST HAVE 20 DIGITS

Fund/Group:

- 199 Local/General Fund
- 211 Title I, Part A-Improving Basic Programs
- 212 Title I, Part C-Migrant Ed
- 224 IDEA-B, Formula (SPED)
- 225 IDEA-B, Preschool (SPED)
- 240 Child Nutrition
- 242 Summer Feeding Program
- 244 Title I, Part C-Carl D Perkins C&TE
- 255 Title II Part A, TPTR (Recruit & Reten of HQT/Prin)
- 263 Title III, Part A-LEP
- 272 MAC Program
- 289 Federally Funded Special Revenue Funds
- 410 Instructional Materials Allotment
- 461 Campus Activity Funds
- 498 Education Foundation
- 865 Student Activity Funds

Function: The function code describes the purpose to be served through the expenditure.
The question is “How will the product/service be used?”

Functions are grouped according to related activities in the following major areas/classes:

10 Instruction and Instructional-Related Services

- 11 **Instruction**
This function includes those activities dealing directly with the instruction of students and the classroom. (All band, drama and other performing arts classroom instruction expenses must be budgeted under Function 11.
- 12 **Instructional Resources & Media Services**
This function is used for expenditures/expenses that are directly and exclusively used for resource centers, establishing and maintaining libraries and other major facilities dealing with educational resources and media.
- 13 **Curriculum/Instructional Staff Development**
This function is used for expenditures/expenses that are directly and exclusively used to aid instructional staff in planning, developing and evaluating the process of providing learning experiences for students. Expenditures and expenses include in-service training and other staff development for instructional or instructional-related personnel (Functions 11, 12, and 13) of the school district.

20 Instructional and School Leadership

- 21 **Instructional Leadership**
This function is used for expenditures/expenses that are directly used for managing, directing, supervising and providing leadership for staff who provide general and specific instructional services.
- 23 **School Leadership**
This function is used for expenditures/expenses that are used to direct and manage a school campus. They include the activities performed by the principal, assistant principals and other assistants while they, supervise all operations of the campus, evaluate staff members of the campus, and assign duties to staff members maintaining the records of the students on the campus.

30 Support Services - Student (Pupil)

- 31 **Guidance, Counseling & Evaluation Services**
This function is used for expenditures/expenses that are directly and exclusively used for assessing and testing students' abilities, aptitudes and interests; counseling students with respect to career and educational opportunities and helping them establish realistic goals. This function includes costs of psychological services, identification of individual characteristics, testing, educational counseling, student evaluation and occupational counseling.
- 32 **Social Work Services**
This function is used for expenditures/expenses that are directly and exclusively used for activities such as investigating and diagnosing student social needs arising out of the home; school or community, casework and group work services for the child, parent or both; interpreting the social needs of students for other staff members; and promoting modification of the circumstances surrounding the individual student which are related to his or her social needs. (This includes referrals to and interaction with other governmental agencies.)
- 33 **Health Services**
This function is used for expenditures/expenses that are directly and exclusively used for providing physical health services to students. This includes activities that provide students with appropriate medical, dental and nursing services.

- 34 **Student (Pupil) Transportation**
This function is used for expenditures/expenses that are incurred for transporting students to and from school.
- 35 **Food Services**
This function is used for food service operation expenditures/expenses, including the cost of food, labor, and other expenditures/expenses necessary for the preparation, transportation and storage of food to provide to students and staff. Expenditures/expenses are used directly and exclusively for supervision and maintenance of a food service operation.
- 36 **Extracurricular Activities**
This function is used for expenditures/expenses for school-sponsored activities outside of the school day. These activities are generally designed to provide students with experiences such as motivation and the enjoyment and improvement of skills in either a competitive or noncompetitive setting. Co-curricular/Extracurricular activities that are not essential to the delivery of instruction are coded to Function 36 (e.g. band class would be Function 11, Marching band expenses would be Function 36).

40 Administrative Support Services

- 41 **General Administration**
This function is for expenditures/expenses that are for purposes of managing or governing the school district as an overall entity. This function covers multiple activities that are not directly and exclusively used for costs applicable to specific functions. General administration is an indirect cost applicable to other expenditure functions of a school district.

50 Support Services - Non-Student Based

- 51 **Facilities Maintenance and Operations**
This function is used for expenditures/expenses for activities to keep the facilities and grounds open, clean, comfortable and in effective working condition and state of repair, and insured. This function is used to record expenditures/expenses for the maintenance and operation of the physical facilities and grounds. This function also includes expenditures/expenses associated with warehousing and receiving services.
- 52 **Security & Monitoring Services**
This function is used for expenditures/expenses that are for activities to keep student and staff surroundings safe, whether in transit to or from school, on a campus or participating in school-sponsored events at another location.
- 53 **Data Processing Services**
This function is used for expenditures/expenses for data processing services, whether in-house or contracted.

60 Ancillary Services

- 61 **Community Services**
This function is used for expenditures that are for activities or purposes other than regular public education and adult basic education services. These types of expenditures are used for services or activities relating to the whole community or some segment of the community. This includes providing resources to non-public schools, institutions of higher education, and any proprietary types of services incurred for outside entities in the community.

Object: All expenditures are in the 6000 series. The 2nd digit of the code indicates certain properties of the thing. All 6100 accounts are for payroll, 6200 accounts are used for purchased and contracted services (such as consultant services and maintenance contracts on machinery), 6300 accounts are used for purchases of supplies and materials, 6400 accounts are used for "Other Expenditures" such as travel expenses, awards, fees and dues, and insurance premiums. 6500 accounts are used for debt service, and managed at the central administration, so these accounts should not be found in campus budgets. The 6600 accounts are the last in the series, and indicate capital outlay.

6100 Payroll Costs

6110 Teachers and Other Professional Personnel

- 6112 Substitutes for Teachers
- 6117 Extra Help for Students or Teachers Provided by Professionals
- 6119 Salaries or Wages for Teachers and other Professional Personnel

6120 Support Personnel

- 6121 Extra Duty Pay/Overtime - Support Personnel
- 6122 Substitutes for Support Personnel
- 6127 Extra Help for Students or Teachers Provided by Support Personnel
- 6129 Salaries for Support Personnel

6140 Employee Benefits

- 6141 Social Security/Medicare
- 6142 Group Health/Dental/Life Insurance
- 6143 Worker's Compensation
- 6144 Teacher Retirement/TRS Care - On-Behalf Payments
- 6145 Unemployment Compensation
- 6146 Teacher Retirement/TRS Care

6200 Professional & Contracted Services

6210 Professional Services

- 6219 Other Professional Services – Independent Contractors who are licensed professionals or professionals registered with the state (e.g. engineers, auditors, etc.)
- 6239 Education Service Centers
- 6249 Contracted Maintenance and Repair – Maintenance and repairs on furniture, computers, equipment, vehicles, buildings, grounds, buses, etc.
- 6259 Utilities - Electricity, Gas & Water
- 6269 Rentals - Operating Leases
- 6291 Consulting Services – Outside Consultants who help improve performance through analysis of existing problems
- 6299 Miscellaneous Contracted Services – includes contracted software

6300 Supplies & Materials

- 6319 Supplies for Maintenance and/or Operations
- 6321 Textbooks
- 6329 Reading Materials – library books, other reading materials, subscriptions, etc.
- 6339 Testing Materials
- 6395 Supplies (Includes Postage) – Consumable supplies and equipment costing less than \$500.
- 6396 Technology Supplies – Consumable technology supplies and equipment and software costing less than \$500
- 6398 Technology Equipment – Technology Equipment and Software costing \$500 - \$4,999 and technology items subject to inventory control that cost less than \$500
- 6399 General Supplies & Equipment – All other non-consumable items costing \$500 - \$4,999 and all other items subject to inventory control that cost less than \$500

6400 Other Operating Costs

- 6411 Travel and Subsistence - Employee Only (Includes Registration)
- 6412 Travel and Subsistence – Students (Includes Registration)
- 6495 Dues
- 6499 Miscellaneous Operating Costs – Awards, fees (not associated with travel), bid notices, graduation expenses, food/refreshments for school related meetings, newspaper ads

Local Option Codes 1 & 2:

CUSTODIANS	05
SPECIAL EDUCATION	08
BAND-DIRECTOR	13
BAND-DISTRICT	13
TRANSPORTATION	14
GIRLS ATHLETICS	15
BOYS ATHLETICS	16
CHEERLEADING	19
UIL	20
INSTRUCTIONAL TECHNOLOGY	21
PEIMS	23
GIRLS & BOYS MISC ATHLETICS	24
BILINGUAL	25
CTE	26
NETWORK TECHNOLOGY	27
MAINTENANCE	29
GT	30
ADMIN& STUDENT SERVICES	32
ACADEMIC & SCHOOL IMPROVEMENT	33
ORGANIZATIONAL PLANNING	34
CHOIR	36
DRIVERS ED/COMMUNITY ED	37
EVEN START/ADVOCACY OUTREACH	46
COMP ED	48
DAEP	49

Organization: The 3-digit numeric code of your campus or department.

001	Elgin High School
002	DAEP
003	Bastrop County Boot Camp
004	Phoenix High School
041	Elgin Middle School
101	BTW Elementary School
102	Elgin Elementary School-North
103	Neidig Elementary School
104	Elgin Elementary School-South
699	Summer School
999	District Wide

Fiscal Year Code: A mandatory single-digit code that identifies the fiscal year of the transaction or the project year of inception of a grant project.

Example:

For the 2014-2015 fiscal year of the school district, the **5** would denote the fiscal year.

Program Intent Code: The student population or special program served.

- 11 Basic Educational Services
- 21 Gifted/Talented
- 22 Career and Technology
- 23 Services to Student w/Disabilities (Special Education)
- 24 Accelerated Education
- 25 Bilingual Education and Special Language Programs
- 26 Non-disciplinary Alternative Education Programs – AEP Services
- 28 Disciplinary Alternative Education Programs – DAEP Basic Services
- 29 Disciplinary Alternative Education Programs – DAEP State Compensatory Education Supplemental Cost
- 30 Title 1, Part A, School-wide Activities Related to State Compensatory Education (SCE) & Other Costs on Campuses with 40% or More Educationally Disadvantaged Students
- 32 Pre-K - Regular Instruction
- 33 Pre-K - Special Education
- 34 Pre-K – Compensatory Education
- 35 Pre-K – Bilingual Education
- 91 Athletics & Related Activities
- 99 Undistributed. All charges that are not readily distributed to program intent codes are classified here.

Local Option Codes 3:

<u>Letter</u>	<u>Description</u>
A	Contract Maintenance & Repair
B	Rental-Operating Leases
C	Capital Projects
D	Textbooks
E	Band Rental
F	Band-Tech Computers
H	Misc. Supplies
J	Misc. Contracted Services
K	Utilities
L	Insurance
M	DO NOT USE
N	District Debt Service
P	State Programs (campus allocation)
R	FT/Athletics/Band Transportation
T	Campus Allocations
Z	One Time Purchase

Local Option Codes 4 & 5:

For Business Office use only.