



UNDERSTANDING THE BUDGET CODING PROCESS GENERAL FUNDS AND SPECIAL REVENUE

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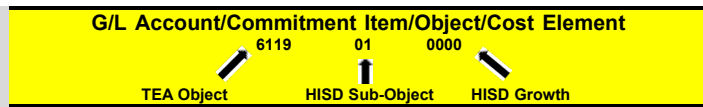
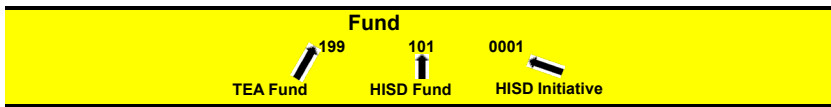
NOTES



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COMMONLY USED BUDGET CODES



FUND

- 1991010001 Regular Programs
- 1991010002 Gifted and Talented
- 1991010003 Small School Subsidy
- 1991010004 State Compensatory Education - Supplemental
- 1991010005 Career and Technology Education (CATE)
- 1991010006 Bilingual Education - Supplemental
- 1991010007 Special Education Categorical Fund
- 1991010008 Contract Charter Schools
- 1991020001 High School State Allotment (High Schools Only)
- 1991020002 PUA-CAMPUS CAPITAL
- 1991020003 Magnet School Programs
- 1991020004 PUA-ONE TIME FUNDING
- 1991020005 ACCELERATED CTE
- 1992010000 Special Education Non-Discretionary - Schools
- 1992010001 Special Education - CBVI & Behavior
- 1992010002 Special Education - Speech Therapists
- 1992040001 Targeted School Assistance
- 1992040004 Achieve 180 Program
- 1992050000 Special Allocation Recurring
- 1992050001 Special Allocation One Time
- 1992060000 Campus Based Police
- 1992080000 CTE - Central Career and Technology Ed.
- 1993000000 Departmental Budgets
- 1993010001 Custodial & Maintenance
- 1993010002 Facility Services
- 1993010003 Facility Rentals
- 1993020000 Department One Time
- 1999000001 DW-OPERATING
- 1999000002 DW-SCHOOLS
- 1999000003 DW-CAPITAL OUTLAY
- 1999000004 DW-UTILITIES
- 2110000000 T-I, P-A-BASIC PROG
- 2550000000 T-II, P-A TRN&REC
- 2630000000 T-III, P-A, ELA
- 4990050000 HB3646-ACTIVITY FUND
- 4980000001 PRE-K TUITION FUND
- 4990040000 AFTER SCHOOL PROGRAM

G/L ACCOUNT/COMMITMENT ITEM/OBJECT/COST ELEMENT

PAYROLL (6100)

- 6112000000 Salaries or Wages for Substitute Teachers
- 6112010000 Salaries or Wages for Substitute Teachers-Long Term
- 6119000000 Salaries-Teachers
- 6119010000 Salaries Other Professionals
- 6119020000 Stipends-Teachers
- 6119030000 Stipends-Other Professionals
- 6119040000 Extra Pay-Teachers
- 6119050000 Extra Pay-Other Professionals
- 6119060000 Incentive/Bonus-Teachers
- 6119070000 Incentive/Bonus-Other Professionals
- 6121000000 Extra Duty Pay/Overtime-Support Personnel Salaried
- 6121010000 Extra Duty Pay/Overtime-Support Personnel Hourly
- 6121020000 Incentive/Bonus-Support Staff
- 6122000000 Salaries Or Wages For Substitute Support Personnel
- 6129000000 Salaries Or Wages For Support Personnel
- 6129010000 Hourly Pay
- 6139000000 Employee Allowances
- 6139010000 Car Allowance
- 6139020000 Cell Phone Allowance
- 6141000000 Medicare
- 6141010000 Social Security
- 6142000000 Group Health and Life Insurance
- 6143000000 Workers' Compensation
- 6144000000 Teacher Retirement/TRS Care-On-Behalf Payments
- 6145000000 Unemployment Compensation
- 6146000000 Teacher Retirement/TRS Care
- 6149000000 Other Employee Benefits

PURCHASED AND CONTRACTED SERVICES (6200)

- 6211000000 Legal Services-General
- 6212000000 Audit Services
- 6219000000 Professional Services
- 6221000000 Staff Tuition & Related Fees - Higher Education
- 6239000000 Education Service Center Services
- 6249000000 Contracted Maintenance & Repair
- 6259030000 Gas-Natural
- 6259010000 Electricity
- 6259020000 Water
- 6259040000 Telephones
- 6269000000 Rental - Operating Leases (copiers, pagers, buses, etc)
- 6269010000 Building Rental / Land Rental
- 6291000000 Consulting Services
- 6299000000 Miscellaneous Contracted Services
- 6299010000 Print Shop
- 6299020000 Athletics Buybacks
- 6299030000 UIL Buybacks

SUPPLIES AND MATERIALS (6300)

- 6319000000 Supplies For Maintenance And/or Operations
- 6321000000 Textbooks
- 6329000000 Reading Materials
- 6339000000 Testing Materials
- 6399000000 General Supplies
- 6399010000 Promotional Materials

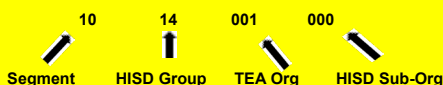
OTHER OPERATING EXPENSES (6400)

- 6411000000 Travel and Subsistence-Employee Only
- 6411010000 Travel and Subsistence-Employee Only In-District
- 6412000000 Travel and Subsistence-Students
- 6419000000 Travel and Subsistence-Non-Employees
- 6494000000 Reclassified Transportation Expenditures/Expenses
- 6495000000 Dues
- 6499000000 Miscellaneous Operating Costs
- 6499010000 Fees (non-travel)
- 6499030000 Refreshments/Food

DEBT SERVICE (6500)

- 6512000000 Capital Lease Principal
- 6522000000 Capital Lease Interest

Cost Center/Fund Center



HISD SEGMENT

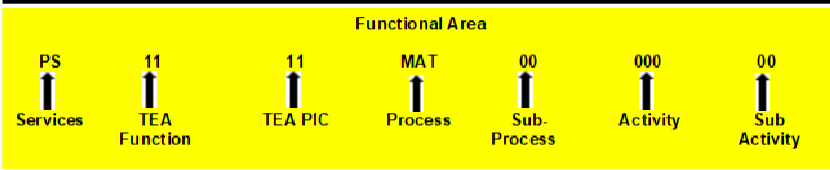
- 10 Governmental Activities
- 30 Internal Service Activities - General
- 31 Internal Services - Print Shop
- 32 Internal Services - ACP
- 33 Internal Services - Athletics
- 34 Internal Services - UIL
- 35 Internal Services - Special Education Services
- 36 Internal Services - Virtual Schools
- 37 Internal Services - Health Insurance
- 38 Internal Services - Workers' Compensation
- 50 Business Type Activities - General
- 51 Business Type Activities - Food Services
- 52 Business Type Activities - Business Development
- 53 Business Type Activities - Medicaid
- 54 Business Type Activities - The Marketplace
- 80 Fiduciary Activities
- 90 Treasury Activities

HISD GROUP

- 11 ECC/Pre-K Centers
- 12 Elementary Schools

COMMONLY USED BUDGET CODES

- 13 Middle Schools
- 14 High Schools
- 15 Multi-Level
- 16 External Charters
- 17 Private Schools
- 18 - 29 Reserved for future school use
- 30 Human Resources
- 40 District Operations
- 50 Information Technology
- 60 Academics, Student Support, School Support, Major Projects
- 70 Finance
- 80 General, Legal Services
- 90 District Wide Holding



SERVICES

- AD Administrative Services
- PS Pupil Services

TEA FUNCTION

- 11 Instruction
- 12 Library and Media Services
- 13 Curriculum Development and Instructional Staff Development
- 21 *Instructional Leadership – Central Office Use*
- 23 School Leadership
- 31 Guidance, Counseling, and Evaluation Services
- 32 Social Work Services
- 33 Health Services
- 34 *Student Transportation – Central Office Use*
- 35 *Food Services – Central Office Use*
- 36 Extracurricular Activities
- 41 *General Administration – Central Office Use*
- 51 Facilities Maintenance and Operations
- 52 Security and Monitoring Services
- 53 Data Processing Services
- 61 Community Services
- 71 *Debt Service – Central Office Use*
- 81 Facilities Acquisition & Construction

CAPITAL OUTLAY (6600)

- 6629000000 Building Purchase, Construction Or Improvements (Always Use Fund 1991010001, Function 81)
- 6631000000 Vehicles (>\$5,000)
- 6639000000 Equipment (>\$5,000)
- 6639010000 Technology (>\$5,000)
- 6639020000 Furniture (>\$5,000)
- 6641000000 Vehicles Per-Unit Cost Of Less Than \$5,000
- 6649000000 Equipment (<\$5,000)
- 6649010000 Technology (<\$5,000)
- 6649020000 Furniture (<\$5,000)
- 6659000000 Capital Lease of Furniture, Equipment, Software
- 6669000000 Library Books And Media

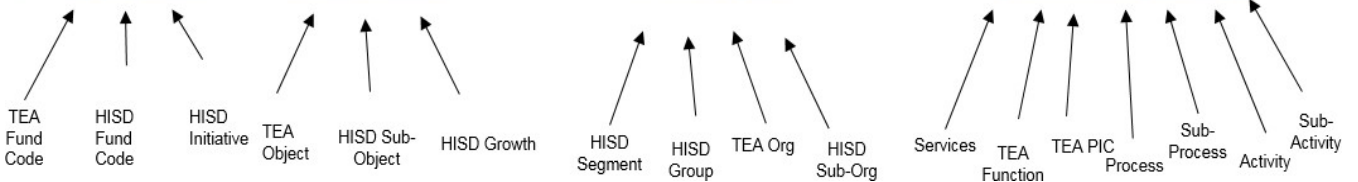
TEA PIC

- 11 Basic Educational Services
- 21 Gifted and Talented
- 22 Career and Technical
- 23 Special Education
- 24 Accelerated Education – Supplemental Services
- 25 Bilingual Education and Special Language Programs
- 28 DAEP Basic Services
- 29 DAEP State Comp Education Supplemental Services
- 30 Title 1, Part A Schoolwide – Supplemental Services
- 33 PreK – Special Education
- 36 Early Education Allotment
- 37 Dyslexia
- 38 College, Career, and Military Readiness
- 43 Dyslexia - Special Education
- 91 Athletics and Related Activities
- 99 Undistributed

PROCESS

- 000 Regular
- ACI Accelerated Instruction
- COL College
- CUR Curriculum
- ELA English Language Arts
- FIA Fine Arts
- MAT Math
- R78 Rider 78-Pre-K High Quality
- RDG Reading
- SAF Safety
- SCI Science

Fund	Commitment Item	Fund Center/ Cost Center	Functional Area
10 digits	10 digits	10 digits	16 digits
199 101 0000	6119 01 0000	10 14 001 000	PS 11 11 MAT 00 000 00



Pre-K teaching positions PIC code must be split 50/50

---SCHOOL-BASED---

**Funding Formulas
for NES, NES-A,
and PUA Schools
will be published
when the Board
finalizes the budget
for the FY2024-2025
School Year.**

---DEPARTMENTS---

REMINDERS

- The mileage reimbursement rate is **65.5¢** per mile for General Funds as of **January 1, 2023**. The amount to be paid from grants will be reimbursed at the rate specified in the grant, which may be less than the HISD rate.
- All Trips should be entered in OneSource with an assigned TR (trip) number prior to the trip, and funds encumbered. Please enter this information in OneSource well in advance (at least 21 days) of the trip along with any direct pay forms to be processed.
- Budget transfers, shopping cart requisitions, pro-card allocations and position forms are processed on-line in OneSource.
- Transfers out of budgets set aside for bonuses are not allowed.
- **Departments are responsible to pay the car and cell phone allowances for eligible positions. Funding does NOT come from the district.**

For Departments Only

<ul style="list-style-type: none">• Departments are not permitted to transfer funds between: Fund Centers Funds Internal Orders
<ul style="list-style-type: none">• The below steps outline the process for requesting funds for out-of-district travel and capital outlay. Approval is not guaranteed.
<ul style="list-style-type: none">• Department should get budget transfer approval from their Chief via email prior to entering the transfer request in OneSource. If approved, then the department should send the approval email to their budget analyst. The <i>travel</i> transfer request to the Chief should indicate the travel destination, dates, participants, purpose, and the cost. The <i>capital outlay</i> transfer request to the Chief should include what you are purchasing, the business need that is being met, for whom, and the quote. Ensure the quote is sent to the budget analyst if approved.• If approved by your Chief, the Department submits a transfer request in OneSource (amount must match approval), which will workflow to Budgeting. If the cost is associated with a program, then you should be submitting a request that includes an internal order in lieu of the cost center and fund.• Budgeting will match email request and budget transfer approval request in OneSource and approve if they match. If the requests do not match the budget analyst will reject the transfer.
<ul style="list-style-type: none">• Transfers cannot be made to or from contract payroll accounts (detail objects 6119000000, 6119010000 and 6129000000).• Departments must ensure they have funds loaded and available in the printing services budget (6299010000) if they are housed in the Hattie Mae White Educational building (Cost per black & white copy is 37¢ and color copy is 16¢, subject to change by PrintShop).
<p><u>*For Transportation Office Only</u> Transfers cannot be made from Hourly Bus Payroll (6129020000) or fuel budgets (6311000000).</p>

Frequently Asked Budgeting Questions

1. How do I process a budget transfer? What is required? Who authorizes this?

OneSource approvers have authorization to perform transfers in OneSource. The approver needs to have the fund, fund center, commitment item, functional area, and amount to perform the transfer. If the budget transfer involves an internal order, the internal order number, the commitment item, the functional area, and amount will be needed. Department approvers do not have access to transfer amounts between funds, fund centers or internal orders.

2. How do I access and view my departmental budget?

You can view your budget in two ways:

- 1) OneSource > SAP ECC > Z000
- 2) OneSource > BI Analytics > Budget/Expenditure

3. How do I view my departmental general operating funds? How do I view my special revenue funds?

The Z000 report will show all funds associated with your funds center. The general operating funds begin with 199 and special revenue funds range from 200-499. To view your general operating funds, you can subtotal your budget report by the Fund column. To view your special revenue funds, you can subtotal your budget report by the Order column.

4. How do I find out how much money is currently available for my work area?

The Z000 is where you will also find out the dollars available.

5. Have the capital budgeted funds been loaded at this time?

Capital funds for schools are found in Fund 1991020002. Capital funds for departments are in Fund 1999000003 and are centrally controlled.

6. From which areas of my budget can I transfer funds?

Transfers can be made from non-salary budget lines to other non-salary budget lines within the same fund.

7. How do I know which positions are currently approved for my department?

The Authorized Position Report, which can be accessed in OneSource, will show all approved positions for a particular department.

8. Where do I find a position control number?

Position control (PC) numbers can be found on your Authorized Position Report.

9. Where can I find training documents to run reports and budget transfers?

The documents are located in the OneSource Support Site. Please reach out to your Budget Analyst for assistance in locating these documents if you are unable to do so.

Commonly Asked Questions

(Other Departments)

- 1. How much does a computer cost?**

Please contact Purchasing Services or view the Purchasing Services Department Team Site
<<https://houstonisd.sharepoint.com/sites/DEPTS/PDS>>.
- 2. Where can I find out the cost of leasing equipment (i.e. copiers, faxes, etc.)?**

Please contact Purchasing Services or view the Purchasing Services Department Team Site
<<https://houstonisd.sharepoint.com/sites/DEPTS/PDS>>.
- 3. Are there any funds in my trust and agency account (TA)?**

Please check your budget for all funds in the 800 series.
- 4. Which vendors are approved for HISD employees to use?**

Please contact Purchasing Services or view the Purchasing Services Department Team Site
<<https://houstonisd.sharepoint.com/sites/DEPTS/PDS>>.
- 5. How do I input a travel requisition?**

Please contact Purchasing Services or view the Purchasing Services Department Team Site
<<https://houstonisd.sharepoint.com/sites/DEPTS/PDS>>.
- 6. How do I input time for an employee?**

Please contact Help Desk @ 713-892-7378 or email
HROPERATIONS@houstonisd.org
- 7. How many vacation days am I eligible for?**

This information is included in the HISD Compensation Manual.
- 8. How many leave days do I have remaining?**

Please view your leave days in OneSource Employee Self Service.

POSITION MANAGEMENT

REMINDERS

Double Staffing

Double staffing is an attempt to place two or more employees into one position. This is not allowed by the district. The following are scenarios in which two or more employees can create a staffing conflict.

A. Leave of Absence

1. Paid LOA – Assault Leave, FMLA, Fulbright Leave and Workers Comp
 2. Unpaid LOA – Care of sick relative, Education, Military, Personal Health Leave, Political Leave, Special Board Leave, Worker’s Comp
- Employee is not guaranteed the same position upon return. However, the person maintains the right to return within **one year** to a similar (pay grade) type position anywhere in the district.
 - An additional one year extension may be granted upon request.
 - A person called up for active military duty reserves the right to return to his/her position indefinitely.
 - Once a person is placed on LOA, he/she may not draw against any outstanding sick leave (personal not state) balances.

If a position is staffed by an employee in Unpaid Leave status, the following steps are performed to secure the same position to be staffed by the entering employee.

1. The school or department submits an OPM request to open the same position. Please include in the comments that you are opening a position due to the Unpaid Leave status for the current employee.
2. Once Budgeting verifies Unpaid Leave status, the current staffed position will be marked obsolete and the new position will be approved. The school or department will not pay for the additional position during the leave of absence period. When the employee is updated from Unpaid Leave to Active, the school or department will assume funding for both positions.

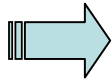
B. Principal, School Support Officers, Chief School Officers, and Cabinet positions

- Budget office has opened a position with the same title at all of the organizational units with the titles above and inserted "Retiring/Exiting" in front of the job description (i.e. Retiring/Exiting Chief School Officer).
- Budget office has marked all of these positions as obsolete to prevent staffing.
- Process for staffing these positions
 1. Business Partner (BP) requests campus Budget Analyst (BA) by email to remove the obsolete flag to be able to staff the position.
 2. BA notifies BP when the obsolete flag has been removed.
 3. BP transfers the current employee that is retiring or exiting the position into the position beginning with "Retiring/Exiting."
 4. BP transfers/hires the new employee into the regular original permanent position.
 5. BP notifies the BA that the transfers/hires are complete.
 6. BA marks the position obsolete.
 7. All requests to remove obsolete will be reset at 4:00 each day whether notification from the BP has been received or not.

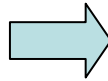
Position Management Instructions



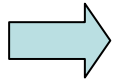
Department experiences a need for a position change/add



Department Manager completes a position request in OneSource and sends to his/her supervisor for approval.



The request is submitted to the Budget Analyst for review.



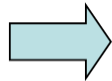
Budget Analyst forwards the request to the Budgeting General Manager.



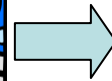
APPROVED

OR

DENIED



Human Resources is notified of the New Position Control Number (post position)



Department Manager is able to Interview and notify Human Resources of candidate selection

RATIONALE

Online Position Management is the electronic tool found in OneSource. It is used to request and approve new positions, make changes to positions, or to close positions. You will be using this tool to create these requests to be routed to the appropriate approvers.

The objective of this training course is to prepare requesters and approvers for creating and approving Online Position Management transactions. Please note your menu screen will be based on your position role. If you are a non-manager, your first few steps to access the menu will be slightly different. Also, if you are a non-manager, you will not have access to approve position requests. Managers will have access to both create and approve position requests.

The actual training documents for OPM actions is located in the OneSourceSupport Site.

PROCEDURE

Lesson 1 - OPM Create Position

In this task, you will learn how to create a position using OPM through the portal.

Objectives

You will create a new position.

Trigger

You need to create a new position.

Transaction Code

N/A

1. Access OneSource from the HISD Portal.
2. Click **OPM Requester** tab.



3. View the left navigation menu and click **Launch OPM** located in the left menu.

The screenshot displays the OneSource OPM Requestor interface. The top navigation bar includes the OneSource logo, a search field, and a 'New Session' link. Below this, a secondary navigation bar contains 'Employee Self-Service', 'SAP ECC GUI', 'OPM Requestor', and 'My Inbox'. The 'OPM Requestor' tab is active, and the breadcrumb trail shows 'OPM Requestor > Process > Launch OPM'. On the left, a blue navigation menu is visible, with 'Launch OPM' highlighted by a red box. The main content area is titled 'Employee Search' and features a search form with a 'Category' dropdown set to 'Employee'. Under 'Search Criteria', there are two dropdown menus, one containing 'is'. Below the search fields are buttons for 'Search', 'Clear Entries', and 'Reset to Default'. The results section shows 'Result List: 0 Employees' and a table with columns: Employee Name, Personnel Nu..., Organization ..., Position, Personnel Area, Personnel Suba..., Employee Group, Employee Subgr..., and HR Administrator. The table contains a single row with an information icon and the text 'No data available'.

4. Click the Category drop down button and select Organization Unit.

Employee Search

Category: Employee
Employee
Organization Unit
Position
Job

▼ Search

Employee is

Search Clear Entries Reset to Default

Result List: 0 Employees

Show in Hierarchy

Employee Name	Personnel N...	Organization...	Position	Personnel Area	Personnel Sub...	Employee Group	Employee Sub...	HR Administrator
No data available								

- Click in the Organization Unit Name combo box and type your Organization UnitName and click Search. In this example, it is *Yates*. Entry is case-sensitive.

Organization Unit Search

Category: Organization Unit

▼ Search Criteria ?

Organization Unit ID	is	<input type="text"/>	+	-
Organization Unit Abbreviation	is	<input type="text"/>	+	-
Organization Unit Name	is	*Yates*	+	-

Search
Clear Entries
Reset to Default

Organization Unit Name

Yates

Result List: 0 Organization Units

Show in Hierarchy ?

Organization Unit Name	Organization Unit ID	Organization Unit Abbreviation	Valid From	Valid To	Cost Center
i No data available					

6. Click the Menu button next to Yates High School.

Organization Unit Search

Category: Organization Unit

Search Criteria

Organization Unit ID is



Organization Unit Abbreviation is

Organization Unit Name is

Search Clear Entries Reset to Default

Result List: 1 Organization Units

Show in Hierarchy

Organization Unit Name	Organization Unit ID	Organization Unit Abbreviation	Valid From	Valid To	Cost Center
Yates High School 	 10000020	1014020000	01/01/1900	12/31/9999	

7. From the Menu, click the PROCESSES menu item.

Organization Unit Search

Category: Organization Unit

▼ Search Criteria ?

Organization Unit ID	is		+	-
Organization Unit Abbreviation	is		+	-
Organization Unit Name	is	*Yates*	+	-

Search
Clear Entries
Reset to Default

Result List: 1 Organization Units

Show in Hierarchy ?

Organization Unit Name	Organization Unit ID	Organization Unit Abbreviation	Valid From	Valid To	Cost Center
Yates High School <ul style="list-style-type: none"> PROCESSES ▶ OPM Create Position Process 	10000020	1014020000	01/01/1900	12/31/9999	

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8. Click the OPM Create Position Process menu item.

Organization Unit Search

Category: Organization Unit

▼ Search Criteria

Organization Unit ID is

Organization Unit Abbreviation is

Organization Unit Name is

Search Clear Entries Reset to Default


Result List: 1 Organization Units

Show in Hierarchy

Organization Unit Name	Organization Unit ID	Organization Unit Abbreviation	Valid From	Valid To	Cost Center
Yates High School	10000020	1014020000	01/01/1900	12/31/9999	
<div style="background-color: #ffffcc; padding: 2px;"> PROCESSES ▶ OPM Create Position Process </div>					

- Maximize the separate window and begin with the Effective Date field. Always choose the first Monday of the pay period. Click the Search Help button in the EffectiveDate field to access the calendar. For this example, click the 20th on the calendar.

OPM Create Position Process for Organizational unit: Yates High School



Position Information

Org Unit:
 Org unit Name:

Org. Unit Cost Center Text:
 Org. Unit Cost Center:

* Effective Date:

* Assigned to Job:

Position Short Text:
 Position Description:

Personnel area:
 Employee group:

Personnel subarea:
 Employee subgroup:

Pay Grade / Pay Scale:
 * Work Schedule / FTE %:

Cost Distribution

Cost Center	Fund	Order	Functional Area	Percentage
				0.00


10. Click the Search Help button for the Assigned to Job field then click the Selection button to the left of the job code for this position.

OPM Create Position Process for Organizational unit: Yates High School

Check | Send | Save Draft

▼ Create Position

Create Position



Position Information

Org Unit: 10000020 Org unit Name: Yates High School
 Org. Unit Cost Center Text: Yates HS Org. Unit Cost Center: 1014020000
 * Effective Date: 08/20/2016 Position ID: 00000000
 * Assigned to Job: 00000000 Update

Position Short Text: Position Description:
 Personnel area: Employee group:
 Personnel subarea: Employee subgroup:
 Pay Grade / Pay Scale: * Work Schedule / FTE %: 100.00

Cost Distribution

Add Row | Delete Row

Cost Center	Fund	Order	Functional Area	Percentage
				0.00

Search: Assigned to Job

Results List: 678 results found for Assigned to Job Show Search Criteria ?

Job	Name
30000001	Tchr, First Grade
30000002	Tchr, Second Grade
30000003	Tchr, Third Grade
30000004	Tchr, Fourth Grade
30000005	Tchr, Fifth Grade
30000006	Tchr, Sixth Grade
30000007	Tchr, Kindergarten
30000008	Tchr, Multi-Grade
30000010	Tchr, Art
30000012	Tchr, English

11. Click the Update button and then type appropriate FTE.


An FTE of 100% means the position will be full time. An FTE of less than 100% will be coded as part-time.

OPM Create Position Process for Organizational unit: Yates High School

Check | Send | Save Draft

▼ Create Position

Create Position



Position Information

Org Unit: 10000020 Org unit Name: Yates High School

Org. Unit Cost Center Text: Yates HS Org. Unit Cost Center: 1014020000

* Effective Date: 06/14/2016 Position ID: 00000000

* Assigned to Job: 30000001

Position Short Text:

Personnel area:

Personnel subarea:

Pay Grade / Pay Scale:

Position Description:

Employee group:

Employee subgroup:

* Work Schedule / FTE %: 100.00

Cost Distribution

Add Row | Delete Row

Cost Center	Fund	Order	Functional Area	Percentage
				0.00

12. Click and input in the following required fields to assign the appropriate budget data to the position. Also, enter the budget for the credit/debit assignment.

1. Cost Center (ex. 1014020000)
2. Fund (ex. 1991010001)
3. Functional Area (ex. PS11110000000000)
4. Percentage (ex. 100)

Notice that after clicking the **Update** button, the position information is populated. Also notice that a **Position ID** has been assigned.

Possible **Cost Distribution** combinations are:


5. Cost Center, Fund, Functional Area, and Percentage
6. Internal Order, Functional Area, and Percentage

OPM Create Position Process for Organizational unit: Yates High School

Check | Send | Save Draft

▼ Create Position

Create Position



Position Information

Org Unit: 10000020 Org unit Name: Yates High School
 Org. Unit Cost Center Text: Yates HS Org. Unit Cost Center: 101402000
 * Effective Date: 06/20/2016 Position ID: 20181406
 * Assigned to Job: 30000001 **Update**

Position Short Text: 000001 Position Description: Tchr, First Grade
 Personnel area: 0020 Yates High School Employee group: 1 Regular
 Personnel subarea: RT1 10M TCHR Employee subgroup: A1 Annual Exempt
 Pay Grade / Pay Scale: TCHR1 * Work Schedule / FTE %: 100.00

Cost Distribution

Add Row | Delete Row

Cost Center	Fund	Order	Functional Area	Percentage
				0.00

(Red arrows point to the empty Cost Center, Fund, Functional Area, and Percentage columns in the table.)

13. Scroll down to view more fields below. As required, complete/review the following fields for rationale:

1. Position Description (ex. First Grade Teacher)
2. New Comment (ex. new First Grade Teacher needed)

14. To verify your entries are complete, click the Check button. If errors are captured, take the appropriate action to correct them.

15. If there are no errors, click Send button to send the request to be approved.

OPM Create Position Process for Organizational unit: Yates High School

Check Send Save Draft

Checked Description

First grade teacher needed

Additional Approvers

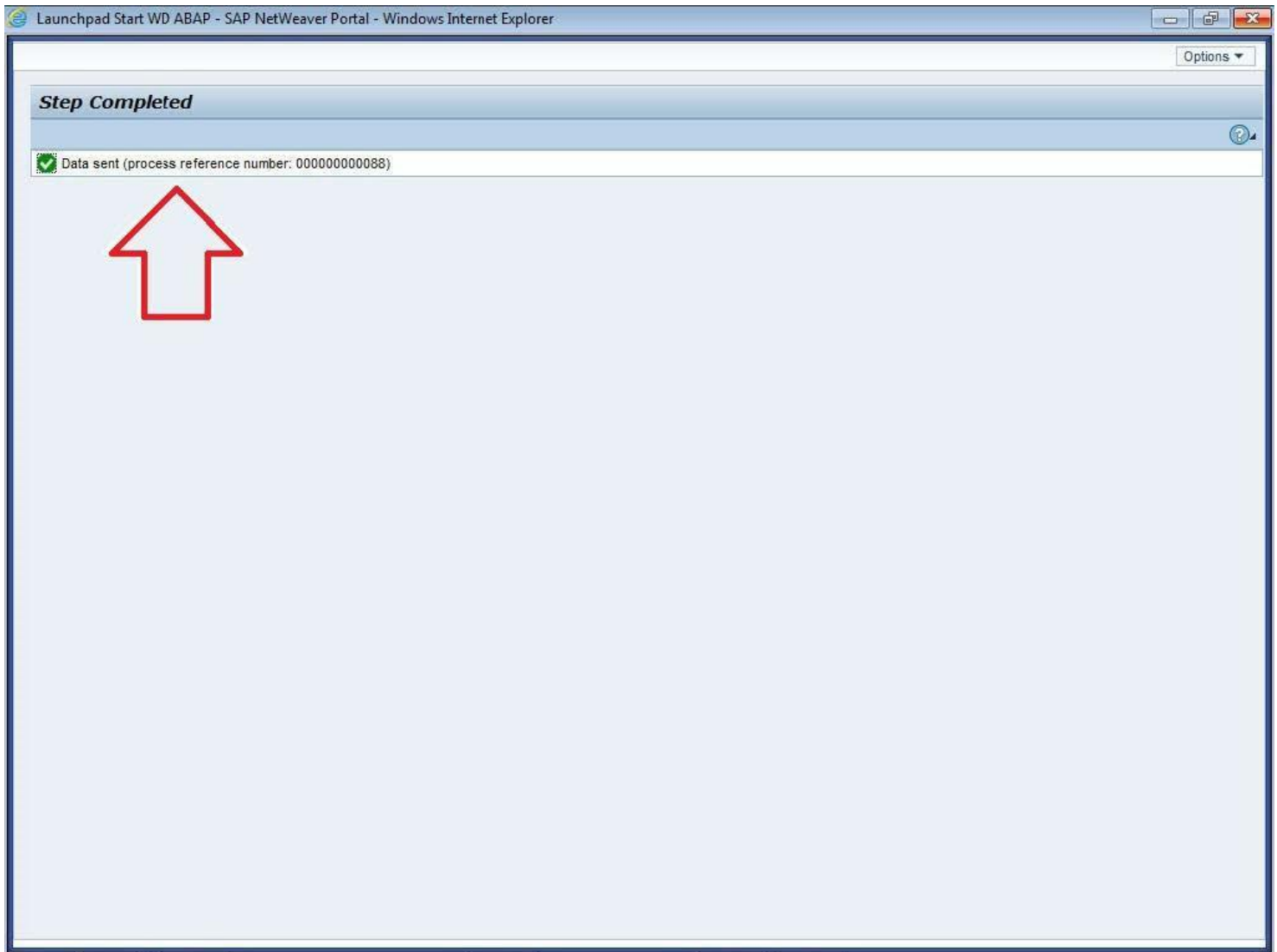
Add Row Delete Row

No data available

Previous Comments:

* New Comments: New first grade teacher needed

16. After clicking Send, the below screen appears. Notice that a message appears stating that the data has been sent and a process reference number has been assigned. You have submitted a request to create a position.



RATIONALE

Lesson 2 – OPM Maintain Position

In this task, you will learn how to maintain/change a position.

Objectives

You will maintain a position.

Trigger

A position needs to be changed.

Transaction Code

N/A

1. Access OneSource from the HISD Portal.
2. Click **OPM Requester** tab.




3. Click **Launch OPM** located in the left menu.


The screenshot displays the OneSource OPM Requestor web application. The top navigation bar includes the OneSource logo, a search field, and a 'New Session' link. Below this is a secondary navigation bar with tabs for 'Employee Self-Service', 'SAP ECC GUI', 'OPM Requestor', and 'My Inbox'. The 'OPM Requestor' tab is active. A breadcrumb trail shows 'OPM Requestor > Process > Launch OPM'. On the left, a blue sidebar menu contains 'Launch OPM' (highlighted with a red box), 'Open Processes', and 'Search Processes'. The main content area is titled 'Employee Search' and features a search form with a 'Category' dropdown set to 'Employee'. Under 'Search Criteria', there are two dropdown menus, the first containing 'Employee' and the second containing 'is'. Below the search form are buttons for 'Search', 'Clear Entries', and 'Reset to Default'. The results section shows 'Result List: 0 Employees' and a table with columns: Employee Name, Personnel Nu..., Organization ..., Position, Pers onnel Area, Pers onnel Suba..., Employee Group, Empl yee Subgr..., and HR Adminis trator. The table contains a single row with the text 'No data available'.




4. Click the Category drop down button and select Position.

Employee Search

Category: Employee 




- Employee
- Organization Unit
- Position**
- Job


▼ Search 

Employee Job  is  

Search Clear Entries Reset to Default

Result List: 0 Employees

 Show in Hierarchy  

Employee Name	Personnel N...	Organization...	Position	Personnel Area	Personnel Sub...	Employee Group	Employee Sub...	HR Administrator
 No data available								

- Click in the Position ID combo box and type in the desired Position ID number belonging to your campus or department. Then click the Search button.

Position Search

Category: Position

Search Criteria

Position ID is 20180

Position Abbreviation is

Position Name is

Search Clear Entries Reset to Default

Result List: 0 Positions

Show in Hierarchy

Position Name	Position ID	Position Abbreviati...	Organization Unit
No data available			

Position ID

20180758

20180835

2018074

20180756

20180755

20180850

20180734

20180731

20180716

2018076

6. Click the Menu button next to the Position Name.

Position Search

Category: Position

Search Criteria

Position ID is 20180758




Position Abbreviation is


Position Name is

Search Clear Entries Reset to Default

Result List: 1 Positions

Show in Hierarchy



Position Name	Position ID	Position Abbreviati...	Organization Unit	Position Holder	Valid From	Valid To	Cost Center	Vacant From
Position for Training 	 20180758	Pos_TRN_BL	 00000000		01/18/2016	12/31/9999		



7. Click the PROCESSES menu item.

8. Click the OPM Maintain Position Form menu item

Position Search







Category: Position

▼ Search Criteria ?

Position ID	is	20180758	+ -
Position Abbreviation	is		+ -
Position Name	is		+ -

Result List: 1 Positions

Position Name	Position ID	Position Abbreviati...	Organization Unit	Position Holder	Valid From	Valid To	Cost Center	Vacant From
Position for Training	20180758	Pos_TRN_BL	00000000		01/18/2016	12/31/9999		
<div style="border: 1px solid #ccc; padding: 5px; margin-left: 20px;"> PROCESSES ▶ <ul style="list-style-type: none"> OPM Delimit Position Form <li style="background-color: #ffffcc;">OPM Maintain Position Form </div>								


- Maximize the separate window and begin with the Effective Date field. Always choose the first Monday of the pay period. Click the Search Help button in the Effective Date field to access the calendar. For this example, click the 20th on the calendar.

OPM Maintain Position Form for Position: Position for Training

Check | Send | Save Draft


Change Position


Maintain Position




Position Information

Organizational Unit:	<input type="text" value="Yates High School"/>	Organization Unit Number:	<input type="text" value="10000020"/>
Position:	<input type="text" value="Position for Training"/>	Position Number:	<input type="text" value="20180758"/>
Job:	<input type="text" value="Tchr, Science"/>	Job Number:	<input type="text" value="30000027"/>
Employee:	<input type="text"/>	Personnel Number:	<input type="text"/>
Cost Center:	<input type="text" value="Yates HS"/>	Cost Center Number:	<input type="text" value="1014020000"/>
Pay Scale/Grade:	<input type="text" value="TCHR1"/>	Work Schedule/FTE %:	<input type="text" value="100.00"/>

* Effective Date: 

* New Organizational Unit: 

* New Job: 

New Pay Scale / Grade:

* Work Schedule / FTE %:

Current: Cost Distribution Infotype (1018)

Cost Center	Fund	Order	Functional Area	Percentage

10. Click and input in the following required fields to assign the appropriate position information.

1. New Organizational Unit (ex. 10000020) (will remain the same)
2. New Job (ex. 30000027)
3. Work Schedule / FTE % (ex. 50)


11. Click the Update button. After the screen has updated, scroll down to enter the Cost Center.

OPM Maintain Position Form for Position: Position for Training

Check | Send | Save Draft

Change Position

Maintain Position



Position Information

Organizational Unit:	Yates High School	Organization Unit Number:	10000020
Position:	Position for Training	Position Number:	20180758
Job:	Tchr, Science	Job Number:	30000027
Employee:		Personnel Number:	
Cost Center:	Yates HS	Cost Center Number:	1014020000
Pay Scale/Grade:	TCHR1	Work Schedule/FTE %:	100.00

* Effective Date: 06/20/2016

* New Organizational Unit: 10000020

* New Job: 30000027

New Pay Scale / Grade:

* Work Schedule / FTE %: 50

Update

Current: Cost Distribution Infotype (1018)

Cost Center	Fund	Order	Functional Area	Percentage
-------------	------	-------	-----------------	------------

12. Click and input in the following required fields to assign the appropriate budget data to the position. The fields are located in the New: Cost Distribution Infotype field. The current budget data section for the position is above the input section. Also, enter the budget for the credit/debit assignment.

1. Cost Center (ex. 1014036000)
2. Fund (ex. 1991010001)
3. Functional Area (ex. PS11110000000000)
4. Percentage (ex. 100)

Possible **Cost Distribution** combinations are:

5. Cost Center, Fund, Functional Area, and Percentage
6. Internal Order, Functional Area, and Percentage

OPM Maintain Position Form for Position: Position for Training

Check | Send | Save Draft

Current: Cost Distribution Infotype (1018)

Cost Center	Fund	Order	Functional Area	Percentage
1014036000	1991010001		PS11110000000000	100.00

* New: Cost Distribution Infotype (1018)

Add Row | Delete Row

Cost Center	Fund	Order	Functional Area	Percentage
101				0.00

Cost Center dropdown menu:

- 1014036000
- 1014020000
- 1014001000
- 101402000

New: Credit / Debit Budget:

Add Row | Delete Row

Cost Center	Fund	Order	Functional Area	Percentage
				0.00

13. Type in your new comments to be provided as the rationale for the request.
14. To verify your entries are complete, click the Check button. If errors are captured, take the appropriate action to correct them.
15. If there are no errors, click Send button to send the request to be approved.

OPM Maintain Position Form for Position: Position for Training

Cost Center	Fund	Order	Functional Area	Percentage
				0.00

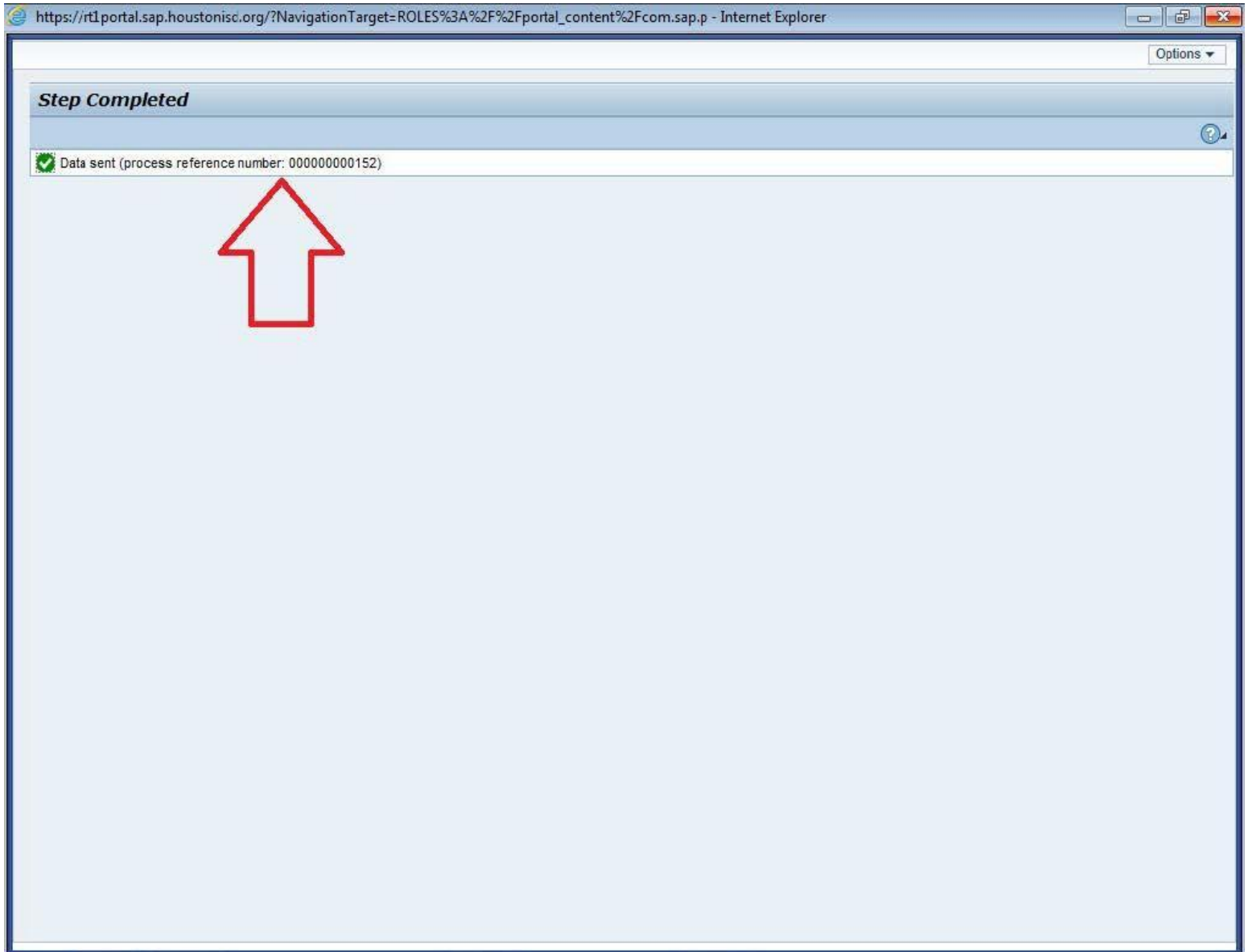
Additional Approvers

No data available

Previous Comments:

* New Comments: Position changed to part time

16. A message appears stating that the data has been sent. A reference number will appear. You have maintained/changed a position.



RATIONALE

Lesson 3 – OPM Delimit (close) Position

In this task, you will learn how to delimit/close a position.

Objectives

You will delimit a position.

Trigger

A position needs to be delimited/closed.

Transaction Code

N/A

1. Access OneSource from the HISD Portal.
2. Click **OPM Requester** tab.



3. View the left navigation menu and click **Launch OPM** located in the left menu.

The screenshot displays the OneSource OPM Requestor interface. The top navigation bar includes the OneSource logo, a search field, and a 'New Session' button. Below this, a secondary navigation bar contains 'Employee Self-Service', 'SAP ECC GUI', 'OPM Requestor', and 'My Inbox'. The 'OPM Requestor' tab is active, and the breadcrumb trail shows 'OPM Requestor > Process > Launch OPM'. On the left, a blue navigation menu has 'Launch OPM' highlighted with a red box, along with 'Open Processes' and 'Search Processes'. The main content area is titled 'Employee Search' and features a 'Category' dropdown set to 'Employee'. Under 'Search Criteria', there is a search field containing 'Employee' and a dropdown set to 'is'. Below the search field are buttons for 'Search', 'Clear Entries', and 'Reset to Default'. The 'Result List' shows '0 Employees' and a table with columns: Employee Name, Personnel Nu..., Organization ..., Position, Personnel Area, Personnel Suba..., Employee Group, Employee Subgr..., and HR Administrator. The table contains one row with the text 'No data available'.

4. Click the Category drop down button and select Position.

Employee Search

Category: Employee
Employee
Organization Unit
Position
Job

▼ Search

Employee Job is

Search Clear Entries Reset to Default

Result List: 0 Employees

Show in Hierarchy

Employee Name	Personnel N...	Organization...	Position	Personnel Area	Personnel Sub...	Employee Group	Employee Sub...	HR Administrator
No data available								

5. Choose or type in the Position ID number and click Search. In this example, number 20180758 is selected.

Position Search

Category: Position

Search Criteria

Position ID is 201807

Position Abbreviation is

Position Name is

Search Clear Entries Reset to Default

Result List: 0 Positions

show in Hierarchy

Position Name	Position ID	Position Abbrevi...	Organization Unit
No data available			

201807

20180758

20180757

20180756

20180755

20180734

20180731

20180716

2018076

20180718

20180761

enter Vacant From

6. Click the Menu button to the right of the Position Name.

Position Search

Category: Position

▼ Search Criteria

Position ID is 20180758




Position Abbreviation is


Position Name is

Search Clear Entries Reset to Default

Result List: 1 Positions

Show in Hierarchy

Position Name	Position ID	Position Abbreviati...	Organization Unit	Position Holder	Valid From	Valid To	Cost Center	Vacant From
Position for Training 	 20180758	Pos_TRN_BL	 00000000		01/18/2016	12/31/9999		



7. Click the PROCESSES menu item.

8. In this example, we are going to delimit the position. Click the OPM Delimit Position Form

Position Search

Category: Position

▼ Search Criteria

Position ID is 20180758

Position Abbreviation is

Position Name is

Search Clear Entries Reset to Default

Result List:1 Positions

Show in Hierarchy

Position Name	Position ID	Position Abbreviati...	Organization Unit	Position Holder	Valid From	Valid To	Cost Center	Vacant From
Position for Training	20180758	Pos_TRN_BL	00000000		01/18/2016	12/31/9999		
PROCESSES ▸ <ul style="list-style-type: none"> OPM Delimit Position Form OPM Maintain Position Form 								


- Maximize the separate window and begin with the Delimit/End Date field. **Always choose the first Monday of the pay period.** Click the Search Help button in the Delimit/End Date field to access the calendar. For this example, click the 20th on the calendar.

OPM Delimit Position Form for Position: Position for Training

Check | Send | Save Draft


Delimit Position

Delimit Position



Position Information

Organizational Unit: Yates High School Organization Unit Number: 10000020
 Position: Position for Training Position Number: 20180758
 Job: Tchr, Science Job Number: 30000027
 Employee: Personnel Number:
 Cost Center: Yates HS Cost Center Number: 1014020000
 PayScale/Grade: TCHR1 Work Schedule/FTE %: 100.00

* Delimit / End Date: 

Current: Cost Distribution Info type

Cost Center	Order	Functional Area	Percentage
1014036000		PS11110000000000	100.00

Calendar: June 2016

Mo	Tu	We	Th	Fr	Sa	Su
30	31	1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	1	2	3
4	5	6	7	8	9	10

10. Type in your new comments to be provided as the rationale for the request.
11. To verify your entries are complete, click the Check button. If errors are captured, take the appropriate action to correct them.
12. If there are no errors, click Send button to send the request to be approved.
13. Please note you have the option to specify which commitment item to credit your budget for the position close.

OPM Delimit Position Form for Position: Position for Training

Check | Send | Save Draft

Cost Center	Fund	Order	Functional Area	Percentage
				0.00

Additional Approvers

Add Row | Delete Row

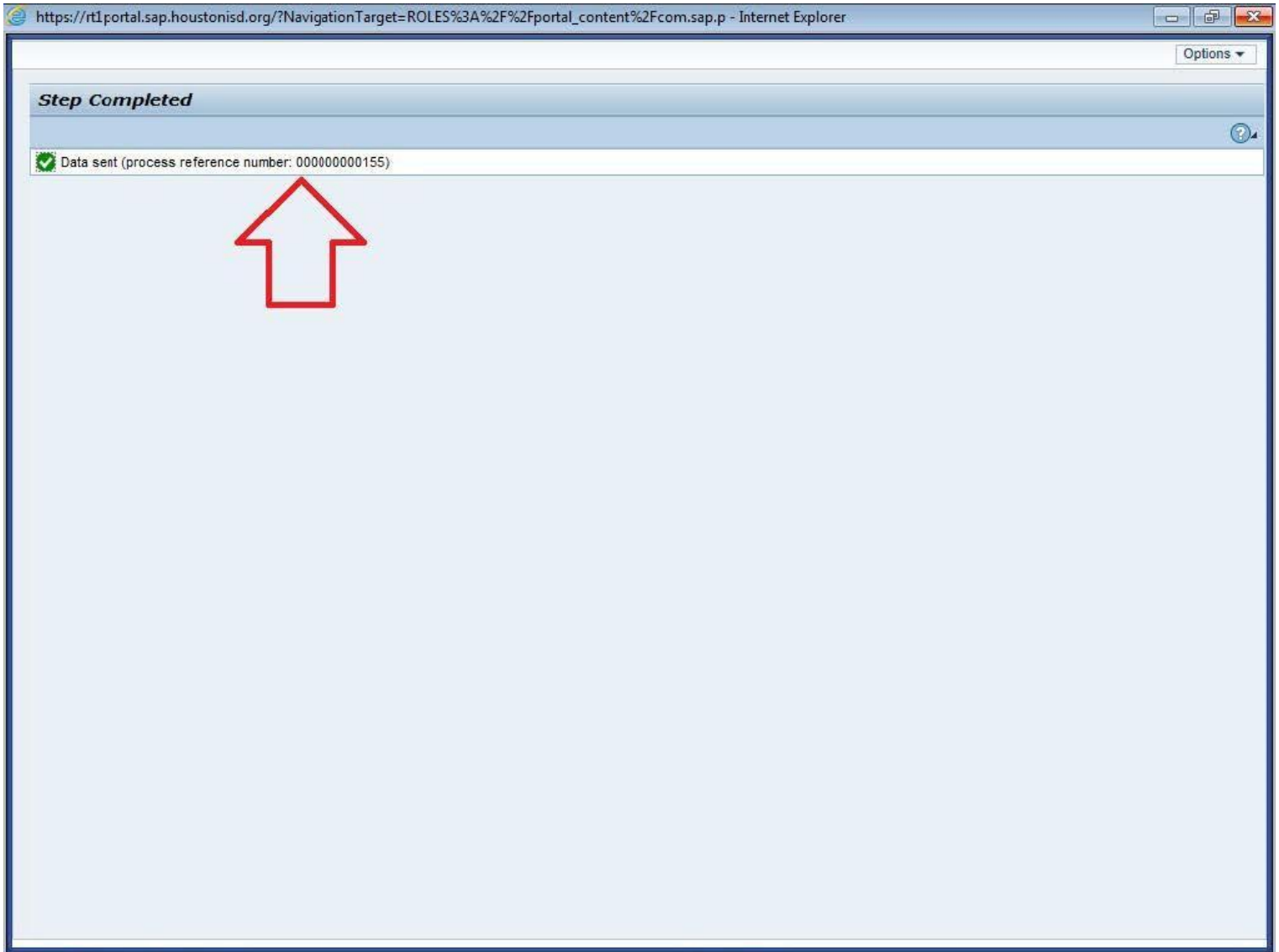
No data available

Previous Comments:

* New Comments:

Text

13. A message appears stating that the data has been sent. A reference number will appear. You have Delimited (closed) a position.



RATIONALE

MANAGERS ONLY

Lesson 4 - OPM Approve/Reject Position Request

In this task, you will learn how to approve/reject position request.

Objectives

You will approve or reject a position request.

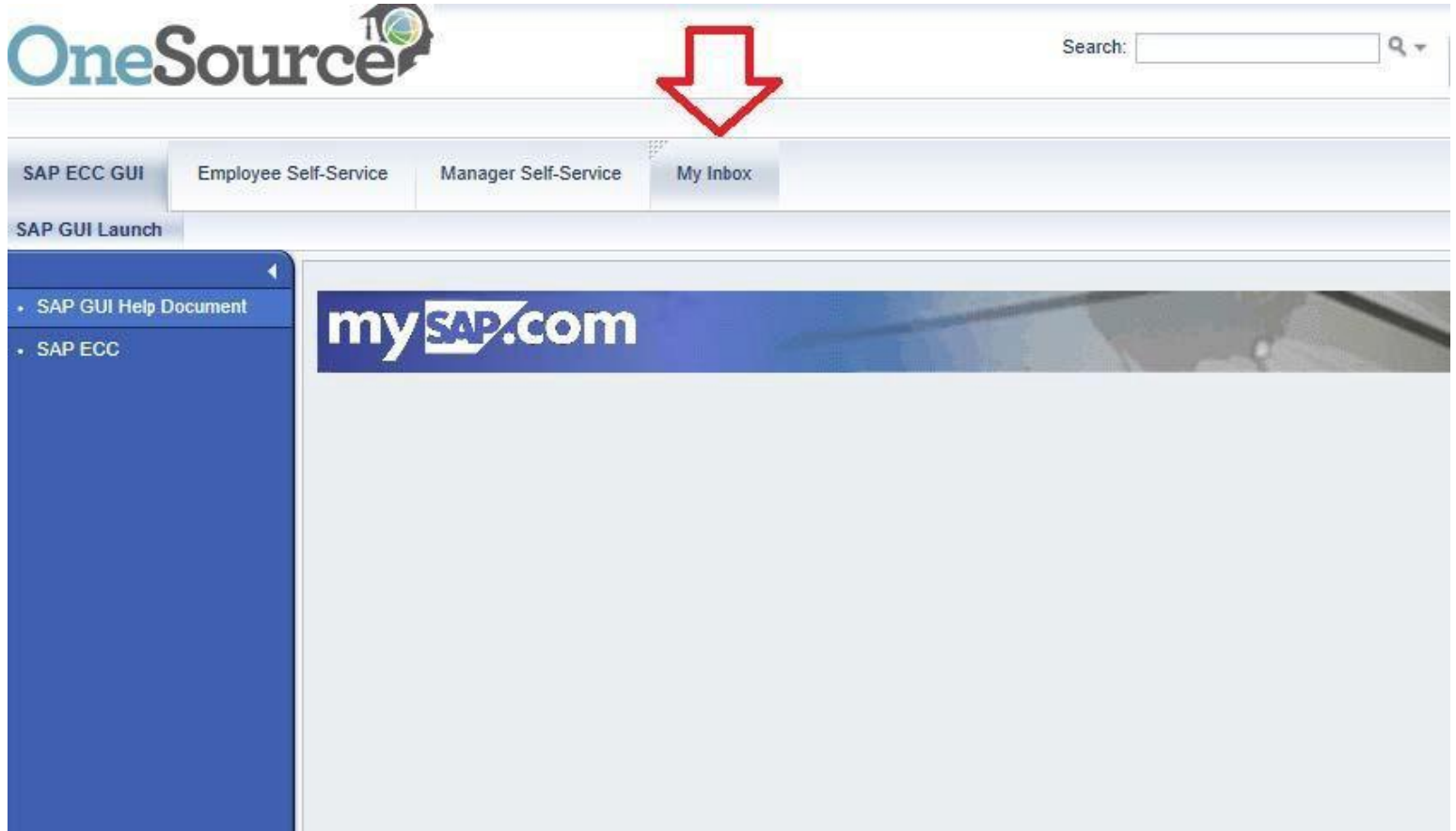
Trigger

A position needs to be approved or rejected.

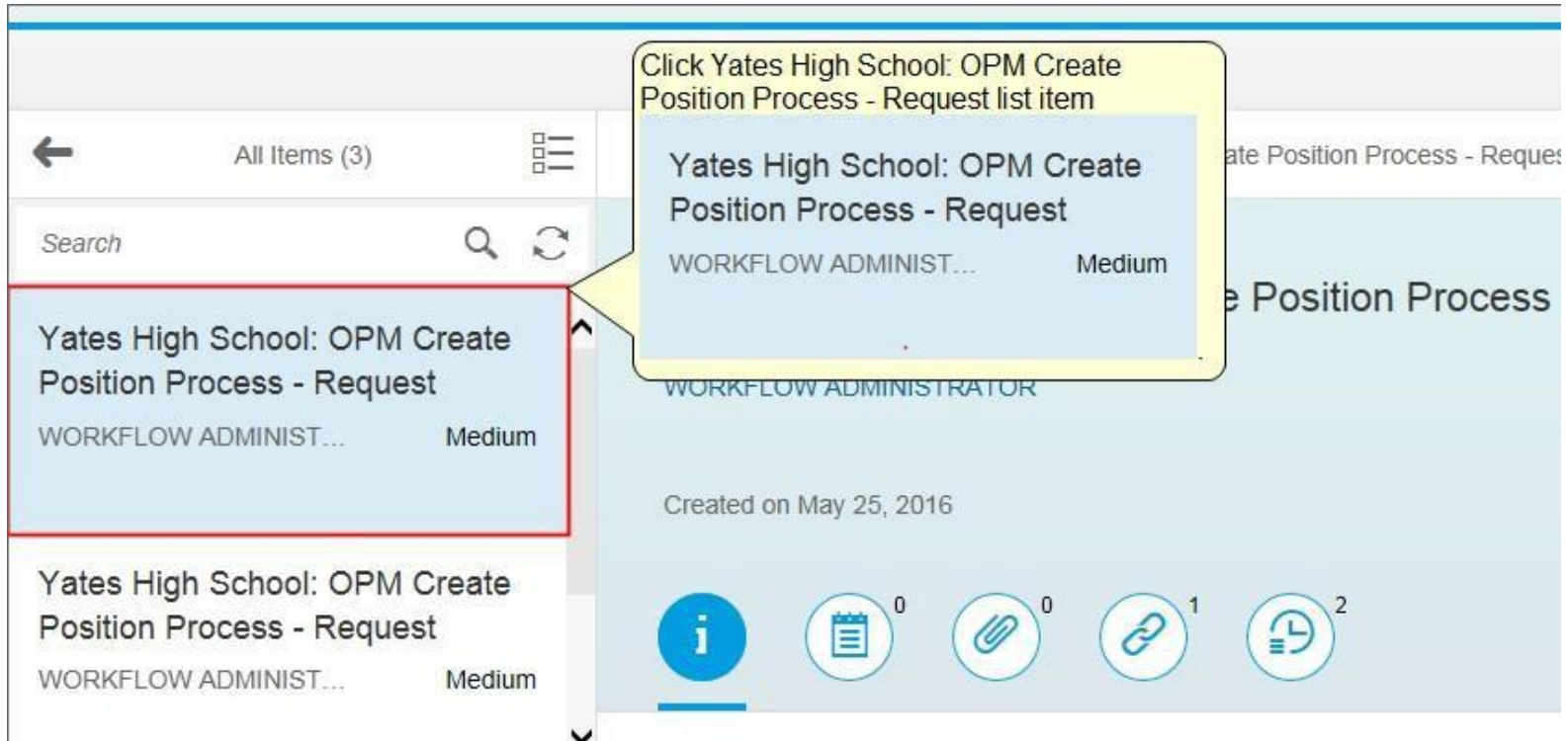
Transaction Code

N/A

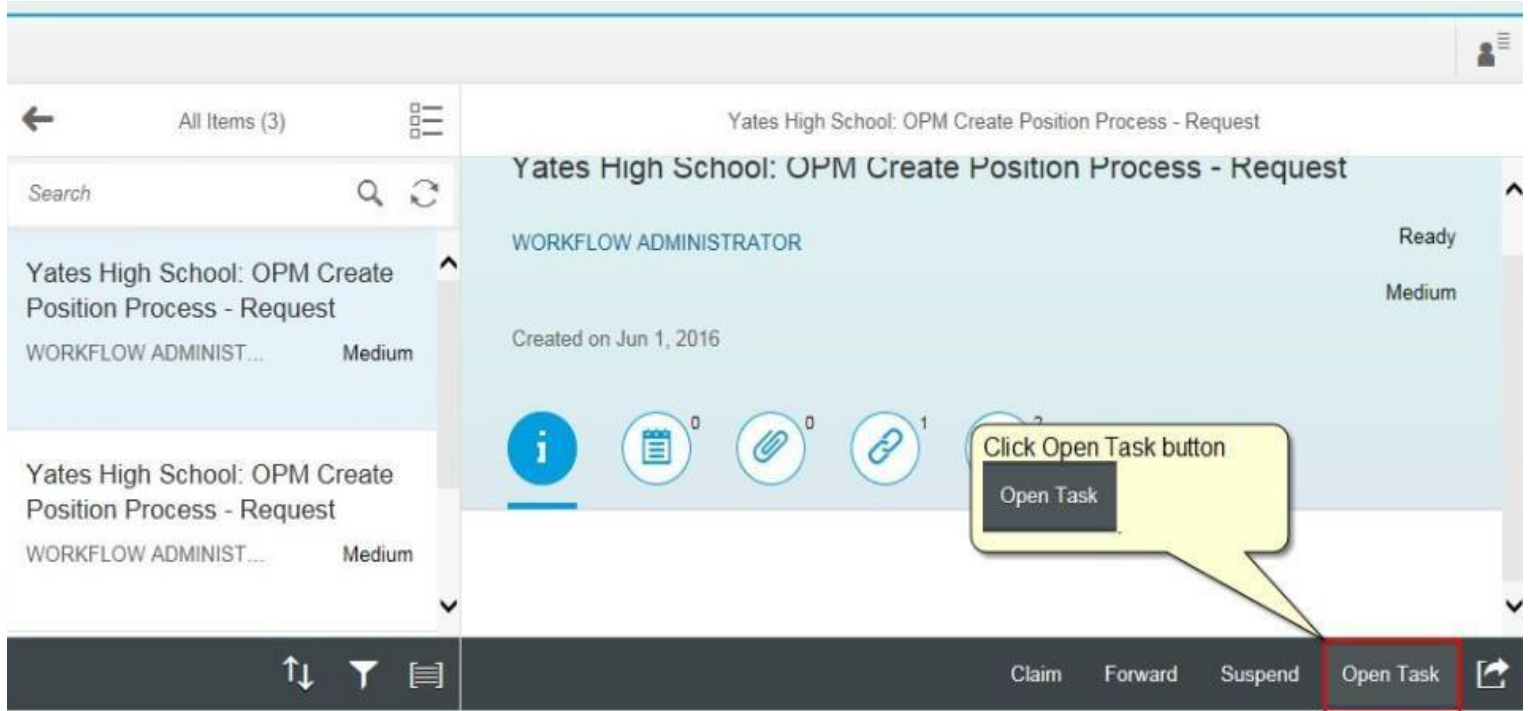
1. Log into OneSource and click "My Inbox".



2. Click in your Position Request Items in the left menu.





3. Click the Open Task button located in the lower left section of the page.




4. Provide your rationale in the "New Comments" field and then select either Approve or Reject. You have approved or rejected a position request.

OPM Create Position Process for Organizational unit: Yates High School

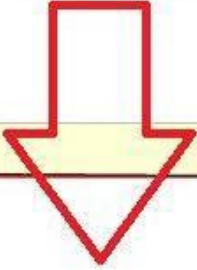
Additional Approvers

 No data available

Previous Comments:

* New Comments:

Click New Comments: text box



**Master Pay Scale
Salary Tables
are available in the
HISD Compensation
Manual.**

BUDGET CODING

BUDGET CODING

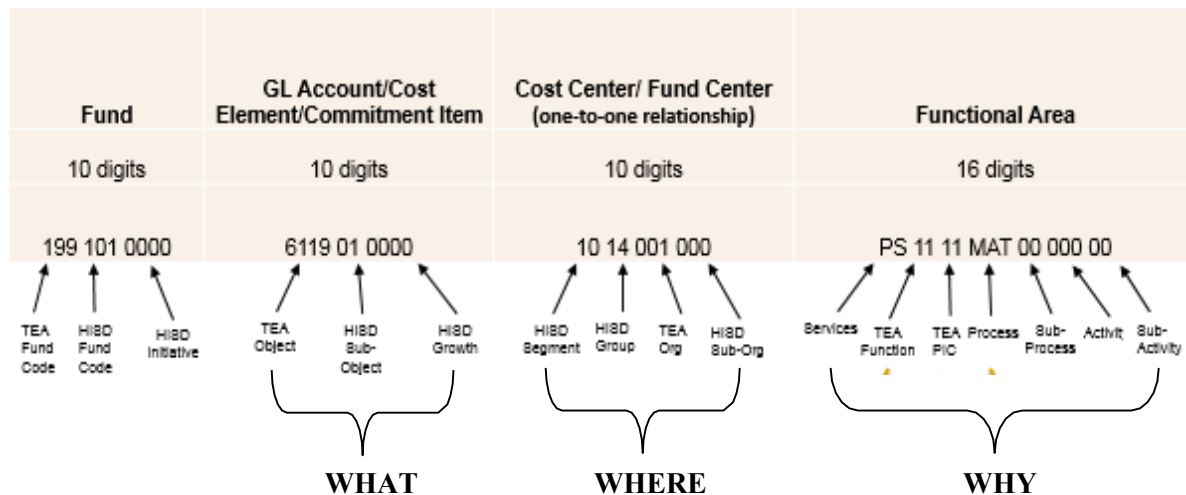
In order to enhance the user experience in Budgeting and devote more attention to the classrooms, the district adopted new budget coding beginning in the 2016-2017 fiscal year. The new and improved budget coding is meeting the following objectives:

- 1) Increased Transparency
- 2) Alignment with TEA Account Structure (Texas Education Agency)
- 3) Data Reporting Efficiency
- 4) Information Timeliness
- 5) Enhanced Data Relevance for Decision Making
- 6) Improved Procurement Processes
- 7) Promotion of Accurate Time and Labor Reporting

Budgeting is an integral part of the district wide planning process since the budget effectively implements all programs and activities of the district. This manual is designed to assist staff in using the proper budget codes that are required by the state and district when spending district funds. **The main emphasis of this manual focuses on General Fund coding.** Be sure to check the individual guidelines with your supervisor at your location for other fund coding such as Special Revenue when they are used.

Please note schools also have **activity funds** that are governed by a different set of guidelines. Activity Funds are generated by campus activities and are not budgeted. See the appropriate sections of the **FINANCE PROCEDURES MANUAL (FPM) on-line** for activity fund guidelines.

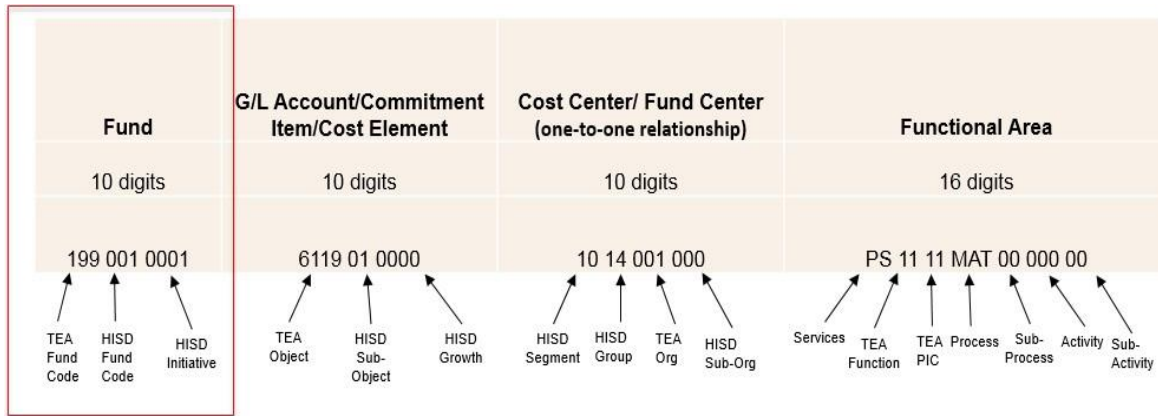
The budget account structure consists of four elements - **FUND, G/L ACCOUNT/COMMITMENT ITEM/COST ELEMENT, COST CENTER/FUND CENTER and FUNCTIONAL AREA.** The G/L Account is also called the Commitment Item or Cost Element in the OneSource Program, depending on which screen you are in. Three basic questions are answered in the coding. **Why** is the money being spent? **What** is being purchased? **Where** is the money being spent?



The following pages provide explanations of the codes for the four elements above.

FUND

The Fund Element is comprised of ten digits. The first three digits identifies the TEA Fund, the second three identifies the HISD Fund and the last four identifies the HISD Initiative. The TEA Fund Code identifies the district’s fund source that is aligned with TEA’s fund source. The HISD Fund Code identifies the district’s fund source that is unique from TEA’s fund source. The HISD Initiative identifies the concentration within the HISD Fund Code.



A. TEA FUND CODE

School district accounting systems are organized and operated on a fund basis. A fund is an accounting entity with a self-balancing set of accounts recording financial resources and liabilities. A school district designates the fund’s financial resources for a distinct purpose. The fund’s purpose can be established by the state or federal government as well as the school district. **The R by a fund indicates that the fund is required for reporting purposes (PEIMS and/or Annual Financial and Compliance Report) if such funds are applicable to the school district.**

School districts should establish and maintain those funds required by law and sound financial administration. Only the minimum number of funds consistent with legal and operating requirements should be established since unnecessary funds result in inflexibility, undue complexity, and inefficient financial administration. Please refer to following TEA guidance on the TEA Fund Code descriptions including special revenue funds.

100 - 600 GOVERNMENTAL FUND TYPES

Governmental fund types for Texas school districts consist of four governmental fund groups (General, Special Revenue, Capital Projects and Debt Service) that account for the acquisition, use and balances of expendable financial resources and related liabilities as required by law or rule.

100 GENERAL FUND

The general fund is a governmental fund with budgetary control which is used to show transactions resulting from operations of on-going organizations and activities from a variety of revenue sources for which fund balance is controlled by and retained for the use of the local education agency. The general fund utilizes the modified accrual basis of accounting. To maintain separate revenue and expenditure accounts to assure the integrity of specific revenue purposes when required by law or rule, the general fund is to employ the classifications defined below.

R 101

Food Service

This classification is to be used by the school district for a food service program, under certain circumstances. The Food Service Fund is considered a part of the General Fund if it meets the following criteria:

- No user fees are charged, i.e., students are not charged for meals, and
- Participation in the National School Lunch Program (NSLP) is not a factor. Whether the school district participates or not, the General Fund subsidizes the Food Service Fund for all amounts required in excess of the NSLP reimbursements.

The fund balance of the Food Service Fund may not exceed three months of food service operations, and such balances are to be used exclusively for allowable child nutrition program purposes. (10.553, breakfast; 10.555, lunch) (Note: See Fund Codes 240 and 701 which are alternative methods of accounting for Food Service Funds, depending on the guidelines established by the school district.) The Summer Feeding Program funded by the Department of Human Services (DHS) is not to be classified in this fund, but rather in the Special Revenue Fund Code 242.

R 199

General Fund

This classification must be used to account for funds in which the local governing board designates. The local governing board has wide discretion in their use as provided by law. This fund usually includes transactions as a result of revenues from local maintenance taxes in lieu of taxes, foundation entitlements, State and County available and other Foundation School Program sources which are not identified on warrants for foundation entitlements. This fund classification is also used to record transactions involving the instructional facilities allotment for lease-purchase related purposes (Fund Code 699, Debt Service Fund, is used to record transactions involving the FSP instructional facilities allotment for bonded indebtedness (voter approved debt) related purposes). Any locally defined codes that are used at the local option are to be converted to Fund 199 for PEIMS

200/300/400 SPECIAL REVENUE FUNDS

Special revenue funds are governmental funds used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. This excludes expendable trusts and major capital projects. These funds utilize the modified accrual basis of accounting.

When accounts are designated as “Education Service Centers Only,” school districts are not to use these fund classifications.

Special revenue funds are grouped in the following categories:

TEA Fund Codes	Category/Description
200-289	<p>Special Revenue (Federal Programs)</p> <p>This group of funds is used to account for federally funded special revenue funds. Member districts of shared services arrangements are to use these codes to account for the member district portion of a shared services arrangement. Each federal fund has a number assigned in the Catalog of Federal Domestic Assistance (CFDA). These numbers are reflected at the end of the definition of each fund. For those funds that are administered by the Texas Commission on Alcohol and Drug Abuse (TCADA), the appropriate TCADA code is also designated.</p>
290-379	<p>Special Revenue (Federally Funded Shared Services Arrangements)</p> <p>This group of funds is used to account for the fiscal agent portion of a shared services arrangement that is federally funded. Each federal fund has a number assigned in the Catalog of Federal Domestic Assistance (CFDA). These numbers are reflected at the end of the definition of each fund. For those funds that are administered by the Texas Commission on Alcohol and Drug Abuse (TCADA), the appropriate TCADA code is also designated.</p>
380-429	<p>Special Revenue (State Funded)</p> <p>This group of funds is used to account for state funded special revenue funds.</p>
430-459	<p>Special Revenue (State/Locally Funded Shared Services Arrangements)</p> <p>This group of funds is used to account for the fiscal agent portion of a shared services arrangement that is state/locally funded.</p>
460-499	<p>Special Revenue (Local Programs)</p> <p>This group of funds is used to account for special revenue funds from local sources.</p>

B. HISD FUND CODE

The following table provides HISD Fund Code definitions.

HISD Fund Codes	Category/Description
000-100	Activity Funds, Enterprise Funds, Internal Services, Revenue, Scholarship, Special Revenue
101	Campus PUA RAS Funds
102	Other Campus PUA Funds
201	Special Education, Centrally Controlled
202	Newcomer Program
203	Tuition-Based Program
204	Intervention Funds, Centrally Controlled
205	Special Allocations, Centrally Controlled
300-302	Department Funds
900-999	District-Wide Funds, Treasury Funds

C. HISD INITIATIVE

The HISD Initiative does not have unique meaning. It is used to further classify the specific fundtypes that are available for use in the OneSource system.

EXAMPLES:

Baylor College of Medicine Academy MS is purchasing laboratory supplies for their Science labs from their Career & Technology Education (CTE) budget. The fund for the CTE School Programs is below.

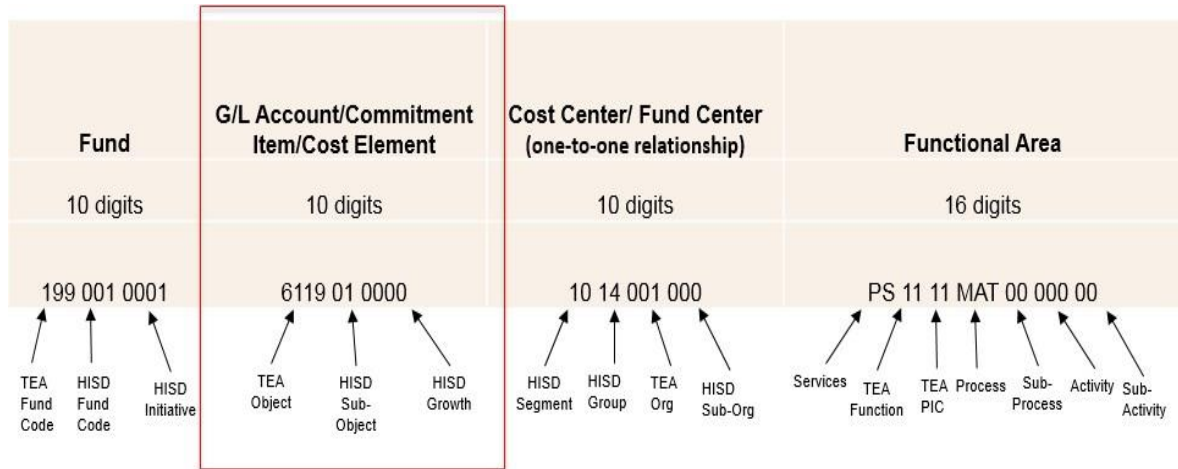
TEA FUND	HISD FUND	HISD INITIATIVE
199	101	0005

The Budgeting Department is purchasing general supplies for their office. The fund for DepartmentBudgets is below.

TEA FUND	HISD FUND	HISD INITIATIVE
199	300	0000

GENERAL LEDGER (G/L) ACCOUNT

The G/L Account/Commitment Item/Cost Element is comprised of ten digits as well. It consists of the TEA Object, HISD Sub-Object and HISD Growth. This fund structure represents a hierarchal logic that addresses both compliance with TEA and fund definition for use by the district. The TEA Object identifies the product/service that corresponds to TEA's object code directory. The HISD Sub- Object provides further classification for the product/service. HISD Growth provides even further classification for the product/service. The HISD Sub-Object and HISD Growth give the district the flexibility required to define the G/L Accounts.



A. OBJECT CODING

The **OBJECT** identifies the nature of an account, transaction, or source (i.e., what will be purchased). Detailed Object Codes are listed below.

There are six major Objects of expenditure:

<u>Series</u>	<u>Expenditure</u>
6100	Payroll Costs
6200	Purchased and Contracted Services
6300	Supplies and Materials
6400	Other Operating Expenses
6500	Debt Service
6600	Capital Outlay

Each of these Major Objects of expenditures are broken down into detailed objects as established by the state. All expenditures must be made at the **detailed Object level**, and the appropriations are also being made at the detailed level in order to provide the basis for "tracking" expenditures. 6100, 6200, etc. represents the major series for the type of expenditure and is not a valid account code in itself.

B. DETAILED OBJECT CODES

Payroll Costs (61xxxxxxx) – Ten Digits Object

<u>Code.</u>	<u>Description</u>
6112000000	Salaries or Wages for Substitute Teachers
6112010000	Salaries or Wages for Substitute Teachers-Long Term
6119000000	Salaries-Teachers
6119010000	Salaries Other Professionals
6119020000	Stipends-Teachers
6119030000	Stipends-Other Professionals
6119040000	Extra Pay-Teachers
6119050000	Extra Pay-Other Professionals
6119060000	Incentive/Bonus-Teachers
6119070000	Incentive/Bonus-Other Professionals
6121000000	Extra Duty Pay/Overtime-Support Personnel Salaried
6121010000	Extra Duty Pay/Overtime-Support Personnel Hourly
6121020000	Incentive/Bonus-Support Staff
6122000000	Salaries Or Wages For Substitute Support Personnel
6129000000	Salaries Or Wages For Support Personnel
6129010000	Hourly Pay
6139010000	Car Allowance
6139020000	Cell Phone Allowance
6141010000	Social Security
6141000000	Medicare
6142000000	Group Health and Life Insurance
6143000000	Workers' Compensation
6144000000	Teacher Retirement/TRS Care-On-Behalf Payments
6145000000	Unemployment Compensation
6146000000	Teacher Retirement/TRS Care
6149000000	Other Employee Benefits

Money spent in 61xxxxxxx accounts must be "tracked" in order to have sufficient money available **before** it is spent. **Only objects 6119000000, 6119010000, 6129000000 for salaries do not need to be "tracked."** These objects are used for contract salaries and funds cannot be transferred into or out of these objects.

All substitute teacher compensation is to be paid by schools except for long-term illness. After the **10th consecutive day** of personal illness, the district assumes the costs. Use Function 13 and Object 6112000000 for substitute teachers when someone is sent for curriculum development training.

Purchased and Contracted Services (62xxxxxxx)

6219000000	Professional Services (used to classify expenditures/expenses for professional services rendered by personnel who are not on the payroll of the school district. These professionals are required to be licensed or registered with the state. The services are delivered by an independent contractor (individual, entity or firm)that offers its services to the public.
6291000000	Consulting Services (refer to the practice of helping districts to improve performance through analysis of existing problems and development of futureplans)
6239000000	Used to classify all contracted services provided by the Education Service Centers Services - Data processing, Media, Special Education, and Vocational Education services; Staff Development, Curriculum Development, Drug Training, and Grant Writing
6249000000	Contracted Maintenance and Repair
6259040000	Telecommunications Charges (Func. 51 only)
6269010000	Building Rental
6269000000	Rentals/Operating Leases (including copiers, non-HISD buses, pagers,computers, furniture)
6299010000	Print Shop & Postage
6299020000	Athletics Buybacks (Func. 36, IA 91)
6299030000	Shared Services
6299000000	**Web-Base Software and Other Contracted Services (miscellaneous services not covered by above 62xx codes. Same as 6219 except service is not consideredprofessional or highly specialized, i.e., keypunch services.)


Supplies and Materials (63xxxxxxx)–(Includes equipment and furniture costing under \$500 peritem)

6319000000	Maintenance Supplies (housekeeping/custodial; use Function 51)
6321000000	Textbooks
6329000000	Other Reading Materials (drill books, magazines, books)
6339000000	Testing Materials
6341000000	Food Items (Food Services Only)
6399000000	General Supplies (Supplies that are not covered by above 63xx codes. Includesaudio-visual, computer, awards, trophies, general items, and Non-Food Items such as napkins, plates, etc. Software and video programs are supply items up to \$1,500per item; then they are considered capital.)
6399010000	Marketing/Promotional Supplies

There is no money maximum limit on supplies **except** for software or video programs. Supplies are coded to the appropriate 63xxxxxxx account. **Software or video programs become capital outlaywhen they cost \$1,500 or more per item.** Also remember, if a video is purchased for the Library and is catalogued and housed in the Library, the purchase is capital (6669000000) regardless of the cost.

Other Operating Expenses (64xxxxxxx)

6411000000	Out-of-District Employee Travel (includes registration fees and other reimbursable expenses)
6411010000	In-District Employee Travel (in-district mileage and parking fees)
6412000000	Travel & Subsistence–Students
6419000000	Travel for non-employees
6494000000	Reclassified Transportation Expenditures/Expenses (In-District Bus Transportation)
6495000000	Dues (District memberships only; no individual ones)
6499000000	Miscellaneous Operating Expense
6499010000	Fees (non-travel)
6499030000	Refreshments/Food



Field Trip Rates for Buses (6494000000)

Service	Rate
Min. Trip Fee - Monday thru Friday – (4 hrs or less)	\$200/bus
Min. Trip Fee - Saturday – (5 hrs or less)	\$250/bus
Additional Hours over Minimums*	\$50/hour/bus
Cancellation Fee**	\$25/bus
Trip Changes (one change allowed at nocost)	\$25/bus

*Additional hours will be charged in increments of ½ hour.

**Cancellations received less than 48 hours prior to the scheduled departure cannot be ensured. If the driver shows to perform the trip, the campus will be subject to the normal minimum trip fee.

Debt Services (65xxxxxxx)

6512000000	Capital Lease Principal (Func. 71)
6522000000	Capital Lease Interest (Func. 71)

Capital Outlay (66xxxxxxx)--Equipment or furniture costing **\$500** or more per item **and** having a useful life of two years or more. Fund Code 1991020002 (schools) and Fund Code 19990000003 (departments) must be used for capital purchases, except where stated. Capital outlay funds also exist in regular programs Fund Code 1991010001. Please note there are now two threshold levels for capital.

6629000000	Building Improvements & Alterations and Fees. Generally, use with Fund Code 1991010001 and Function 81.
6631000000	Vehicles (more than \$5,000 per item)
6639000000	Equipment costing \$5,000 or more per item

6639010000	Technology Related Equipment costing \$5,000 or more per item including audio-visual and copiers (Videos costing \$1,500 or more are to be considered capital outlay)
6639020000	Furniture costing \$5,000 or more per item
6641000000	Vehicles (less than \$5,000 per item)
6649000000	Equipment costing less than \$5,000
6649010000	Technology Related Equipment costing less than \$5,000 per item including audio-visual and copiers (Videos costing \$1,500 or more are to be considered capital outlay)
6649020000	Furniture costing less than \$5,000 per item
6659000000	Lease-Purchase (1 st year---Func. 11)
6669000000	Library Books (and other catalogued items, such as: videos, films, filmstrips, audio programs, etc.)

Capital outlay is considered equipment or furniture costing **\$500** or more per item and having a useful life of two years or more. Installation and shipping charges are to be included as part of the total cost of an item. All library book orders priced greater than \$5,000 per unit are coded to capital. Library book orders priced less than \$5,000 per unit are coded to 6329000000 "Other Reading Materials".

Sets of classroom furniture are also considered capital items and are charged to Object 6649020000 if less than \$5,000. Object 6639020000 is used if \$5,000 or greater. However, if purchasing individual pieces of classroom furniture less than **\$500** per item then Object 6399000000 must be used.

Anchor pads must be purchased and installed when computers or televisions costing more than **\$500** per item (capital outlay) are purchased. Anchor pads must also be used on equipment (televisions, etc.) that are located in high-traffic areas, regardless of the price per item. If anchor pads are purchased at a later date and are less than \$500 each then they must be expensed to Object 6399000000.

EXAMPLES:

Baylor College of Medicine Academy MS is purchasing laboratory supplies for their Science labs from their CTE budget. The commitment item is below.

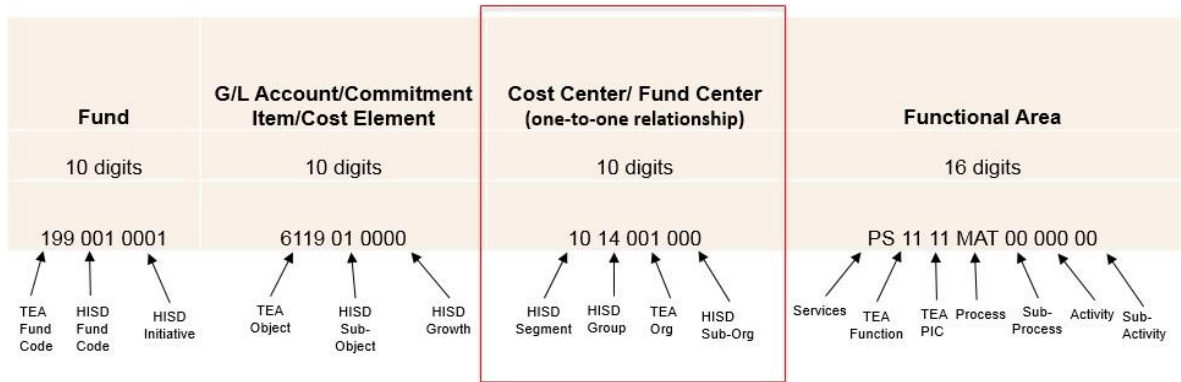
TEA	HISD	HISD
OBJECT	SUB-OBJECT	GROWTH
6339	00	0000

The Budgeting Department is purchasing general supplies for their office. The commitment item is below.

TEA	HISD	HISD
OBJECT	SUB-OBJECT	GROWTH
6399	00	0000

COST CENTER/FUNDS CENTER

The **COST CENTER/FUNDS CENTER** is comprised of ten digits. It addresses where the expenditure is taking place. It consists of the HISD Segment, HISD Group, TEA Org and HISD Sub-Org. The HISD Segment identifies the district's business/operations by major category. The HISD Group identifies the location type within the Cost Center/Fund Center. The TEA Org provides the TEA-approved identification number for the organization within the Cost Center/Fund Center. The HISD Sub-Org provides identification for department organizations within the district.



The **ORGANIZATIONAL** Unit (TEA Org + HISD Sub-Org) is designed to collect all costs within the major organizational units in the central offices and at the school level. It is then possible to immediately identify **where** the money has been appropriated. The Organizational Unit tells which School, Department, or Bureau the transaction is for.

Organizational numbers for schools range from **001 to 396 & 451 to 499**.

All central office unit numbers range from **700 to 999**.

Below are the tables for HISD Segment and HISD Group.

HISD Segment	Category/Description
10	Governmental Activities
30	Internal Service Activities - General
31	Internal Services – Print Shop
32	Internal Services – Alternative Certification Program
33	Internal Services - Athletics
34	Internal Services - UIL
35	Internal Services – Special Education Services
36	Internal Services – Virtual Schools
37	Internal Services – Health Insurance
38	Internal Services – Workers’ Compensation

50	Enterprise Activities – General
51	Enterprise Activities – Food Services
52	Enterprise Activities – Business Development
53	Enterprise Activities – Medicaid
54	Enterprise Activities – The Marketplace
80	Fiduciary Activities
90	Treasury Activities

HISD Group	Category/Description
11	ECC/Pre-K Centers
12	Elementary Schools
13	Middle Schools
14	High Schools
15	Multi-Level Schools
16	External Charters
17-29	Reserved for Future School Use
30	Human Resources
40	District Operations
50	Information Technology
60	Academics, Student Support, School Support, Major Projects
70	Finance
80	Communications, Office of Inspector General, Legal Services, General Administration, Chief of Staff
90	District Wide

EXAMPLES:

Baylor College of Medicine Academy MS is purchasing laboratory supplies for their Science labs from their CTE budget. Their cost center is 1013467000.

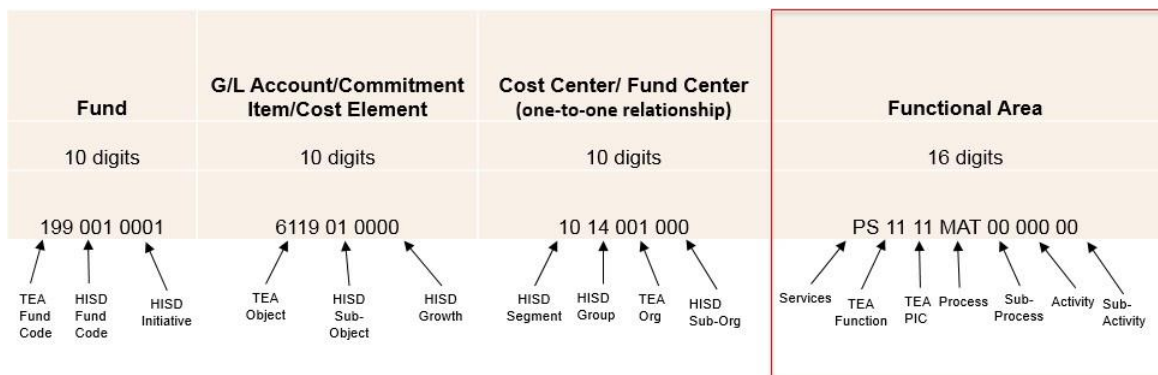
HISD	HISD	TEA	HISD
SEGMENT	GROUP	ORG	SUB-ORG
10	13	467	000

The Budgeting Department is purchasing general supplies for their office. Their cost center is 1070802000.

HISD	HISD	TEA	HISD
SEGMENT	GROUP	ORG	SUB-ORG
10	70	802	000

FUNCTIONAL AREA

The **FUNCTIONAL AREA** is comprised of sixteen digits. It addresses why the expenditure is being incurred. It consists of the Service, TEA Function, TEA PIC (Program Intent Code), Process, Sub-Process, Activity and Sub-Activity. The Service identifies the district's business/operations by major category. The TEA Function identifies the program area within the Cost Center/Fund Center. The TEA PIC indicates the intent of the expenditure or the student group that is being served. The HISD Process indicates the school's subject matter being addressed. For CFS and the Transportation Department, the HISD Process indicates the applied work order. The HISD Sub-Process, Activity, and Sub-Activity are reserved for future account code definitions to the Functional Area.



A. SERVICES - This part indicates whether expenditure was on behalf of campus operations or on behalf of departmental operations. Reporting will be able to identify what is spent for schools and what is spent for departments.

PS (Pupil Services) = Money spent for school (Campus only use PS)

AD (Administrative Services) = Money spent for department (Departments can use PS or AD)

B. FUNCTION represents a general operational area in a school district and groups together related activities. Most school districts use all of the functions in the process of educating students or organizing the resources to educate students. For example, in order to provide the appropriate atmosphere for learning, school districts transport students to school, teach students, feed students and provide health services. Each of these activities is a function. The *R* by a function indicates that the function is required for reporting purposes (PEIMS and/or Annual Financial and Compliance Report) if such funds are applicable to the school district.

R 11 Instruction

This function is used for activities that deal directly with the interaction between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, and in other learning situations. It may also be provided through some other approved medium such as television, radio, telephone, telecommunications, multimedia, and correspondence. This function includes expenditures / expenses for direct classroom instruction and other activities that deliver, enhance, or direct the delivery of learning situations to students.

R 12 Instructional Resources and 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.

R 13 Curriculum Development and 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. This function also includes expenditures and expenses related to research and development activities that investigate, experiment, and/or follow-through with the development of new or modified instructional methods, techniques, procedures, services, etc.

R 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.

R 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
- Assign duties to staff members maintaining the records of the students on the campus

R 31 Guidance, Counseling and 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.

R 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
- 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.)

R 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.

R 34 Student (Pupil) Transportation

This function is used for expenditures/expenses that are incurred for transporting students to and from school.

R 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.

R 36 Extracurricular Activities

This function is used for expenditures/expenses for school-sponsored activities outside of the schoolday. 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.

R 41 General Administration

This function is for expenditures/expenses that are for purposes of managing or governing the schooldistrict 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.

R 51 Facilities Maintenance and Operations (New title effective September 1, 2005)

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.

R 52 Security and 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.

R 53 Data Processing Services

This function is for expenditures/expenses for data processing services, whether in-house or contracted. Examples of Function 53 costs are costs for computer facility management; computer processing; systems development; analysis of workflows, processes, and requirements; coding, testing, debugging and documentation; systems integration; design of applications supporting information technology infrastructure; maintenance of programs; maintenance of networks; and those interfacing costs associated with general types of technical assistance to data users. Specific types of applications include student accounting, financial accounting, and human resources/personnel. Personal Computers (PC's) that are stand alone are to be charged to the appropriate function. Peripherals including terminals and printers are to be charged to the appropriate function. Costs associated with mainframe, minicomputers, servers and networked or standalone microcomputers that provide services to multiple functions are to be recorded here.

R 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.

R 71 Debt Service

This function is used for expenditures that are for the retirement of recurring bond, capital lease principal, and other debt, related debt service fees, and for all debt interest. Note principal for short-term loans (one year or less in duration) is to be recorded in the liability account 2122, Notes Payable - Current Year.

R 81 Facilities Acquisition and Construction

This function is used by school districts for expenditures that are for acquiring, equipping, and/or making additions to real property and sites, including lease and capital lease transactions.

C. PIC (PROGRAM INTENT CODE) identifies program intent. These codes are used to account for the cost of instruction and other services that are directed toward a particular need of a specific set of students. The intent (the student group toward which the instructional or other service is directed) determines the program intent code, not the demographic makeup of the students served.

The Texas Education Agency mandates that one of the major program codes be used to describe the type of program or students being served.

Departments will insert a PIC of “99” as well as when using any budget structure if a PIC does not currently exist.

The codes are explained in more detail below:

R 11 Basic Educational Services

The costs incurred to provide the basic services for education/instruction to students in grades PK-12 prescribed by state law as well as adult basic and secondary education services. Basic is defined as the curriculum provided for those students that are not in special education. Basic educational services include the costs to evaluate, place, and provide educational services to students in honors, college preparatory and advanced placement courses.

R 21 Gifted and Talented

The costs incurred to assess students for program placement and provide instructional services (which are guided by the state plan) beyond the basic educational program and that are designed to meet the needs of students in gifted and talented programs.

R 22 Career and Technical

The costs incurred to evaluate, place, and provide educational and/or other services to prepare students for gainful employment, advanced technical training or for homemaking. This may include apprenticeship and job training activities.

R 23 Services to Students with Disabilities (Special Education)

The costs incurred to evaluate, place, and provide educational and/or other services to students who have Individual Educational Plans (IEP) approved by Admission, Review and Dismissal (ARD) committees. These plans are based on students' disabilities and/or learning needs.

R 24 Accelerated Education

The costs incurred to use instructional strategies in accordance with campus/district improvement plans to provide services in addition to those allocated for basic services for instruction, thereby increasing the amount and quality of instructional time for students at risk of dropping out of school.

R 25 Bilingual Education and Special Language Programs

The costs incurred to evaluate, place, and provide educational and/or other services that are intended to make the students proficient in the English language, primary language literacy, composition and academic language related to required courses. These services include the bilingual basic program of instruction and special assistance to increase cognitive academic language proficiencies in English.

R 26 Non-disciplinary Alternative Education Programs - AEP Services
(Effective September 1, 2004)

All costs incurred services to students who are separated from the regular classroom to a non-disciplinary alternative education program and are at risk of dropping out of school. Services must be described in the campus improvement plan.

R 28 Disciplinary Alternative Education Program – DAEP Basic Services

All costs incurred to provide the base line program (non-supplemental) services to students who are separated from the regular classroom to a disciplinary alternative education program.

R 29 Disciplinary Alternative Education Program – DAEP State Compensatory Education Supplemental Costs

The supplemental costs incurred to provide services to students who are separated from the regular classroom to a disciplinary alternative education program. These costs **are supplemental** costs in relation to standards for base level education resource allocations and must be described in the campus improvement plan.

R 30 Title I, Part A Schoolwide Activities Related to State Compensatory Education (SCE) and Other Costs on Campuses with 40% or More Educationally Disadvantaged Students

The SCE costs incurred to supplement federal awards for use on Title I, Part A schoolwide campuses with at least 40% educationally disadvantaged students (including fund code 211) in the amount of the SCE allotment used to supplement federal awards. This program intent code is also used in the Special Revenue Fund for fiscal budgets approved in notice of grant awards (NOGA) for schoolwide federal projects benefiting Title I, Part A schoolwide campuses with at least 40% educationally disadvantaged students.

- R 33 Prekindergarten – Special Education**
- R 36 Prekindergarten – Early Education Allotment**
- R 37 Dyslexia**
- R 38 College, Career, and Military Readiness**
- R 43 Dyslexia - Special Education**
- R 91 Athletics and Related Activities**

The costs incurred to provide for participation in competitive athletic activities such as football, basketball, golf, swimming, wrestling, gymnastics, baseball, tennis, track, volleyball, etc. This includes costs associated with coaching as well as sponsors for drill team, cheerleaders, pep squad or any other organized activity to support athletics. However, this does not include band.

R 99 Undistributed

All charges which are not readily distributed to program intent codes are classified here. Program intent code 99 may be used when recording substitute teachers and on-behalf teacher retirement payments in all function codes. This code may be used for costs not clearly attributable to a specific program intent.

D. PROCESS identifies only one of the three items listed below:

1. Schools: Initiatives developed in school improvement plans
2. Facilities: Work orders created by Facilities Operations
3. Transportation: Capital purchased by Transportation Department

Schools Only

HISD Process	Capital Description
000	Regular
COL	College/Career Preparations
CUR	Curriculum
ELA	English Language Arts
FIA	Fine Arts
MAT	Math
RDG	Reading
SCI	Science
SAF	Safety

Facilities Only

HISD Process	Work Order Description
AUX	HVAC – Auxiliary Support
BCL	Bells/Clocks
BUR	Burglar Alarm
CAM	CCTV
CAS	Access Control
CAV	Cable TV
COM	Communication
CON	Concrete
CTA	Permits/Certificates
DOC	DOC Controls
DVR	Digital Video Recorder
ELE	Central-Electrical
ENV	Env Affairs-Inspect
FAL	Fire Alarm
FIX	Fire Extinguisher
FEN	Fencing
FSI	Fire Sprinkler Inspection
FUR	Furniture
GLS	Glass
GND	Grounds
HKP	Housekeeping
HVA	HVAC-Energy Conservation
HZM	Hazardous Matl-Abate
ICM	Intercom
IRR	Sprinkler-Irrigation
KEY	Keys
LOC	Lock Repair
PLB	Central-PLB-Helper
PLY	Playground
PST	Pest Control
ROF	Roofing
SHM	Sheet Metal
SND	Sound Systems
SPK	Fencing
SSV	Site Services
STP	Striping
STR	Central-STR-Carp
TRE	Tree Trimming
WLD	Welding

Transportation Only

HISD Process	Capital Description
BOB	Bobcat Equipment
BUS	Bus
CAR	Car
FRK	Forklift
GEN	Generator Set
GLF	Golf Cart
GST	Gas Storage Tank
OVT	Other Vehicle Type
RAD	Radio Equipment
SUV	SUV
TRK	Truck
TRL	Trailer
VAN	Van

E. SUB-PROCESS will be used as future growth digits.

F. ACTIVITY will be used as future growth digits.

G. SUB-ACTIVITY will be used as future growth digits.

EXAMPLES:

Baylor College of Medicine Academy MS is purchasing laboratory supplies for their Science labs from their CTE budget. The functional area is below.

HISD	TEA	TEA	HISD	HISD	HISD	HISD
SERVICES	FUNCTION	PIC	PROCESS	SUB-PROCESS	ACTIVITY	SUB-ACTIVITY
PS	11	22	SCI	00	000	00

The Budgeting Department is purchasing general supplies for their office. The functional area is below.

HISD	TEA	TEA	HISD	HISD	HISD	HISD
SERVICES	FUNCTION	PIC	PROCESS	SUB-PROCESS	ACTIVITY	SUB-ACTIVITY
AD	41	99	000	00	000	00

CODING FOR COMMONLY NEEDED ITEMS

LISTING OF FREQUENTLY USED ITEMS

The following list is by no means all-inclusive of the most commonly used items at each campus, district office, or department. This list is merely provided as a tool in generating the exact account to use for certain purchases and to illustrate a logical pattern for determining how an item should be coded.

If at any point after checking this manual you are uncertain about coding a particular item, please phone or email your Budget Analyst for assistance.

GENERAL OPERATING FUDNS

POSSIBLE
PROGRAM INTENT CODES

FUNCTION 11—INSTRUCTION

		11	21	22	23	25	30	91	99
6112000000	Substitute Teachers •Day-to-Day •Dedicated	X		X	X	X			
6119020000	Stipends	X	X			X	X		
6119040000	Extra Duty Pay Professional (contract) •Teacher working beyond contract •Lead teacher stipend	X	X	X	X	X	X		
6121000000	Extra-duty pay-paraprofessional •Teacher Assistants working beyond contract	X	X	X	X	X	X		
6122000000	Subs for Support Personnel	X				X	X		
6129010000	Hourly Support & Professional Personnel (non-contract) •Teacher Asst. •Hrly lecturer •Hrly teacher	X	X	X	X	X	X		
6249000000	Contracted maintenance and repair (including maintenance agreements) of: •Classroom furniture repair •Classroom computers and printer repair •Copier and duplicator repair •Word Processor, laminator, thermafax repair •Cameras, TV's VCR's, camcorders and any other A/V equipment repair •Kiln repair •Science lab equipment repair •Telecommunications equipment used in any program •Maintenance agreements for any of the above •Typewriters •Musical instruments •P.E. equipment repair	X	X	X	X	X	X		
6269000000	Rentals and Operating Leases •Classroom computers and printer rental •Copier and duplicator rental •Cameras, TV's, VCR's, camcorders and any other A/V equipment rental •Kiln rental •P.E. and science lab equipment rental •Telecommunications equipment, pagers •Rentals/Leases—Vehicles (includes non-HISD buses) •Other Rentals/Leases—for instructional services not mentioned above	X	X	X	X	X	X		
6299010000	Printing and Print Shop	X	X	X	X	X	X	X	
6299000000	Miscellaneous Instructional Contracted Services •Printing of materials for students •Installation of Network/Wiring (Instructional) •Software Support Agreements (Instructional) • Web-Base Software (Instructional)	X	X	X	X	X	X		

FUNCTION 11—INSTRUCTION (continued)

		11	21	22	23	25	30	91	99
6321000000	Textbooks (State adopted and supplemental)	X	X	X	X	X	X		
6329000000	Other Reading Materials								
	•Classroom Subscriptions for student use (Scholastic, etc.)	X	X	X	X	X	X		
	•Dictionaries (English and bilingual)	X	X			X	X		
	•Reading Programs (SRA, etc.)	X	X			X	X		
	•Big Story Books	X	X		X	X	X		
	•Instructional Kits (workbooks, booklets, masters, tapes, etc.)	X			X	X	X		
	•Spelling Bee booklets	X							
	•Newspapers, magazines, & pamphlets (for student use)	X	X		X		X		
	•Reference books (housed in classroom)	X	X	X	X	X	X		
	•Any other reading material used in instructional program	X	X	X	X	X	X		
6399000000	General Supplies								
	•Teacher Supply Reimbursement	X							
	•Consumable teaching supplies (paper, pencils, pens, clips, etc.)	X	X	X	X	X	X		
	•Kindergarten start-up supplies	X	X		X	X	X		
	•Kindergarten game rugs (regardless of price)	X	X		X	X	X		
	•Science lab supplies	X	X		X	X	X		
	•Film and developing supplies	X	X	X	X	X	X		
	•Laminating and transparency film	X	X	X	X	X	X		
	•Masters / Toner	X	X	X	X	X	X		
	•Medals, trophies, certificates, ribbons (awards)	X	X	X	X	X	X		
	•Maps and globes	X	X			X	X		
	•Postage	X	X	X	X	X	X		
	•Equipment costing under \$500 per item (classroom use)	X	X	X	X	X	X		
	•File cabinets, bookcases, desks, chairs, tables, carts	X	X	X	X	X	X		
	•Record players, TVs, tape recorders/players, projection screens/tables	X	X	X	X	X	X		
	•A/V supplies (filmstrips, VCR tapes, VIS-A-VIS pens, etc.)	X	X	X	X	X	X		
	•Computer supplies (software, ribbons, paper, diskettes)	X	X	X	X	X	X		
	•Anchor Pads	X	X	X	X	X	X		
	•Overhead projectors	X	X	X	X	X	X		
	•Calculators	X	X	X	X	X	X		
	•PE equipment	X						X	
	•Musical instruments	X	X	X	X	X	X		
	•Sheet music, records, and tapes	X	X	X	X	X	X		
	•Art supplies	X	X	X	X	X	X		
	•Study carrels	X	X	X	X	X	X		
	•Any other supply type item for classroom instruction	X	X	X	X	X	X		
	•Food needed for classroom instruction (science lab, home economics)	X	X	X	X	X	X		
	•Non-food items	X	X	X	X	X	X		

FUNCTION 11—INSTRUCTION (continued)

11	21	22	23	25	30	91	99
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6494000000	Bus transportation •HISD buses only (use PIC 91 if related to athletics)	X	X	X	X	X		
6495000000	Dues (District memberships only; no individual ones)	X	X	X	X	X		
6499000000	Miscellaneous operating expense •Any item that’s not under any of the other 64XX descriptions •May be used as a holding account for funds until moved to a specific account.	X	X	X	X	X		
6499010000	Fees • <i>(The purchase of Texans, Rockets, and Astros tickets are NOT ALLOWED)</i> • Young Audiences • Royalty fee for Broadway plays • License to use/copy software	X	X	X	X	X		
6499030000	Food – STARR tutorials, etc.	X	X	X				
6649000000	Other equipment costing between \$500 and \$5,000 per item with 2 or more years of useful life. •Refrigerators/microwaves, microscopes, kilns, and other science Lab equipment •Maps and globes •Laminator •P.E. and playground equipment •Button and lettering machines •Musical instruments •Stage drapes	X	X	X	X	X		
6649010000	Technology equipment costing between \$500 and \$5,000 per item with 2 or more years of useful life. •Copiers •Computers •Printers •Typewriters •Modems •TV’s, camcorders, cameras •Overhead/slide projectors, transparency maker •Smart Boards •Duplicators •Scantron machine	X	X	X	X	X		
6649020000	Furniture costing between \$500 and \$5,000 per item with 2 or more years of useful life. •Teacher desks •File cabinets •Choral risers •Other classroom furniture	X	X	X	X	X		

FUNCTION 12—INSTRUCTIONAL RESOURCES AND MEDIA SERVICES

PIC 99 = FOR REGULAR PROGRAMS

**PIC
99**

6249000000	Contracted maintenance and repair (including maintenance agreements) of: •Furniture •Computers, printers •Copiers • Word Processors •A/V equipment •Telecommunications equipment •Other contracted maintenance and repair not listed above
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- 6299000000 Other Contracted Services
 - Support Agreement Plan for Winnebago Circle
 - Software Support Agreements/Wiring
- 6329000000 Reading materials
 - Subscriptions for magazines and newspapers (housed in library)
- 6399000000 General library supplies
 - Consumable supplies
 - A/V supplies (includes tapes, videos, screens, etc.)
 - A/V equipment **under \$500 per item**
 - Furniture **under \$500 per item**
 - Computer software and supplies
- 6499010000 Fees
 - License to use/copy software (Library)
- 6649010000 Technology equipment costing between **\$500 and \$5,000 per item**
 - Computers, printers, modems
 - Bar-code machines
 - TVs, VCRs, camcorders
 - Copiers
- 6649020000 Furniture costing between **\$500 and \$5,000 per item** with 2 or more years of useful life.
 - Furniture necessary for the operation of the library
- 6669000000 Library books and catalogued periodicals
 - All **catalogued** books, videos, and filmstrips (regardless of price)

FUNCTION 13—CURRICULUM AND PERSONNEL DEVELOPMENT

PIC 99 = FOR REGULAR PROGRAMS

PIC

- 6112000000 Substitutes (Associate teachers)
 - Substitutes for teachers on staff development and reasons other than sick or personal leave
- 6119050000 Extra Duty Pay/Overtime Professional
 - Teachers working beyond his/her contract period for staff development
- 6299000000 E-Train Training
- 6219000000 Professional Consulting Services
 - Teaches personnel how to do a task (direct curriculum and staff development for teachers)
- 6269000000 Van rental and non HISD buses (in town)
- 6269010000 Building Rental
 - Staff development training meetings
- 6291000000 Consulting
- 6399000000 General supplies
 - Materials used for training sessions
 - Non-food items
- 6411000000 Out-of-District travel and subsistence
 - Includes related fees and expenses such as: registration, hotel, airfare, etc.
- 6499010000 Fees
- 6499030000 Food for training session

- 6129010000 Hourly Support Personnel (non-contract)
 - Clerk
 - Substitute paraprofessional
- 6119050000 Extra Duty Pay Professional (contract)
 - A/P working beyond contract period
 - Teacher working in the office over the summer
- 6121000000 Extra Duty Pay/Overtime Support Staff (contract)
 - Clerk and secretaries working beyond contract
- 6122000000 Salary & Wages for Substitute Support Personnel
- 6139020000 Cell Phone Allowance (authorized personnel)
- 6249000000 Contracted maintenance and repair (including maintenance agreements) of:
 - Furniture
 - Computers, printers, modems
 - Copiers (used by office personnel)
 - Fax machines
 - Word processors
 - Microwaves/Refrigerators (other than science lab)
 - Telecommunications equipment
 - Maintenance agreements for any of the above
 - Other contracted maintenance and repairs not listed above

FUNCTION 23—SCHOOL ADMINISTRATION (continued)

PIC 99 = FOR REGULAR PROGRAMS

- 6269000000 Rentals/Leases of:
 - Furniture
 - Copiers, Fax machines
 - Computers, word processors
 - Telecommunications equipment
 - Pagers
 - Postage machines
 - Other rentals/leases not listed above
- 6299000000 Miscellaneous contracted services
 - Picture framing
 - Outside printing costs
 - Film developing
 - Installation of Network/Wiring
- 6329000000 Reading materials
 - Magazine subscriptions
 - Books for evaluating
- 6399000000 General supplies
 - Consumable office supplies
 - Computer supplies and software
 - Calculators, electric pencil sharpeners/staplers
 - Letters for school signs
 - Stamps
 - Office forms (purchase requisitions, repair forms, bus transportation forms)
 - Fax machine supplies
 - Coffee pots

- Non-food items
- Glass enclosed bulletin boards with letters
- Equipment costing under \$500—administrative (file cabinets, secretary desk, chair, bookcase, reception area furniture, lounge furniture, computer stations)
- Telephone answering machines
- A/V supplies
- Computer stations
- Film
- Batteries

641100000 Out of District travel
 •For the Principal/Asst. Principal; Admin. Office staff. Non curriculum or staff development related

641101000 Local Travel
 •Administrative
 •In-district Parking Fees

FUNCTION 23—SCHOOL ADMINISTRATION (continued)

PIC 99 = FOR REGULAR PROGRAMS

**PIC
99**

649500000 Dues (District memberships only; no individual ones)

649900000 Fees

649903000 Food
 •Food for Meetings/In-services (other than Staff Development)

664900000 Other administrative equipment costing over **\$500 per item** with 2 or more years of useful life.
 •Refrigerators (Lounge)
 •Drapes (in offices)

664901000 Administrative technology equipment costing over **\$500 per item** with 2 or more years of useful life.
 •Computers, printers, modems
 •Copiers, Duplicators (not used by teachers)
 •AV equipment (not used by teachers)
 •Word Processors
 •Fax machines

664902000 Administrative furniture costing over **\$500 per item** with 2 or more years of useful life.
 •Office, lounge, and reception area
 •Computer stations
 •File cabinets

FUNCTION 31—GUIDANCE AND COUNSELING SERVICES

**PIC
99**

629903000 Special Education Buyback (IA80)

632900000 Reading materials for counselors (pamphlets included)

633900000 Testing Materials
 •Any other standardized testing materials

639900000 General counseling supplies
 •Consumable supplies
 •Furniture costing **under \$500 per item**
 •A/V equipment costing **under \$500 per item**

641101000 Local Travel—Counselor

- Mileage reimbursement
- 6649000000 Other Equipment costing over **\$500 per item** with 2 or more years of useful life.
- 6649010000 Technology equipment costing over **\$500 per item** with 2 or more years of useful life.

▼
PIC
99

FUNCTION 32—SOCIAL WORK SERVICES

- 6399000000 General supplies
- Consumable supplies

FUNCTION 33—HEALTH SERVICES

PIC 99 = FOR REGULAR PROGRAMS

▼
PIC
99

- 6399000000 General health services supplies
- Bandages, cold packs, etc.
 - Recovery couch **under \$500 per couch**
 - Other consumable supplies
 - Refrigerator **under \$500**
- 6411010000 Local Travel
- Mileage reimbursement for the nurse
- 6499010000 Fees
- Nurse In-services (local)
- 6649000000 Other Equipment costing over **\$500 per item** with 2 or more years of useful life.
- Refrigerator over \$500
 - Defibrillator
- 6649010000 Technology **over \$500 per item** with 2 or more years of useful life.
- Audiometers
- 6649020000 Furniture for Clinics **over \$500 per item** with 2 or more years of useful life.

FUNCTION 35—CAFETERIA

PIC 99 = FOR REGULAR PROGRAMS

▼
PIC
99

- 6129010000 Hourly Pay-Cashier Help
- 6121000000 Extra Duty Pay-Contract
- 6399000000 Cafeteria Tables **under \$500 per item** with 2 or more years of useful life.
- 6649020000 Cafeteria Tables **over \$500 per item** with 2 or more years of useful life.

FUNCTION 36—CO-CURRICULAR ACTIVITIES

PIC 99 = FOR REGULAR PROGRAMS

- 6119030000 Athletic Stipends**
- 6219000000 Consultants, Referees, and Officials for extracurricular activities that are not employees of the local education agency. (use with IA 91, if related to athletics)
- 6249000000 Scoreboard repair (use with IA 91)
- 6399000000 Uniforms (use IA 91, if related to Athletics)
- 6411000000 Travel and Subsistence
- Teachers - includes related fees and travel expenses for school sponsored event

(use IA 91, if related to athletics)

- 6412000000 Travel and Subsistence
 - Students, includes related fees and expenses for school sponsored events (use IA 91, if related to athletics)
- 6419000000 •Parent Sponsors/Chaperones, includes related fees and expenses for school sponsored events (use IA 91, if related to athletics)

FUNCTION 36—CO-CURRICULAR ACTIVITIES (CONT'D)

- 6499010000 Fees
 - UIL fees (use IA 91, if related to athletics)
 - Extracurricular performances of entertainers
- 6494000000 HISD Buses for extra-curricular activities

FUNCTION 51—PLANT MAINTENANCE AND OPERATION

I.A. 99 = FOR REGULAR PROGRAMS

- 6129010000 Hourly Support Personnel
 - Hourly or substitute custodian
- 6121000000 Extra Duty Pay/Overtime Support Staff
 - Custodian working beyond his/her contract
- 6249000000 Contracted Maintenance/Repair
 - Lawnmowers
 - Edgers
 - Floor scrubbers/polishers
 - Vacuum Cleaners
 - Cleaning of carpet
 - Cleaning of drapes
 - School signs and marquees
 - Other contracted services and repairs not listed above
- 6259040000 Telephone installation (if billed together) and line charge for attendance and administrative offices.
- 6299000000 Miscellaneous Contracted Services
 - Landscaping
 - Installation of blinds
 - Painting service for walls
 - Installation services (if itemized separately)
 - Installation of School Marquee
- 6319000000 Supplies/Maintenance
 - Housekeeping supplies
 - Vacuums
 - Equipment **under \$500 per item**
 - Chair stacking carts **under \$500 per item**
 - Plants
 - Blinds (if priced separately from installation)
 - Locks for hall and gym lockers
 - Paint for Walls
- 6499010000 Fees
 - Permit for Fire Marshall
- 6649000000 Other Equipment
 - Equipment costing **over \$500 per item** with 2 or more years of useful life.
 - Floor polishers
 - Vacuum cleaners

PIC
99

- Lawnmowers
- Lockers for office personnel
- Golf Carts
- School Marquee
- Air Conditioner

FUNCTION 52—SECURITY AND MONITORING

PIC 99 = FOR REGULAR PROGRAMS

PIC
99

- 612100000 Extra Duty Pay/Overtime Support Staff
 - HISD Security Officer
- 612901000 Hourly Pay
 - Hourly Support Personnel
 - Houston Police Department Officer
- 639900000 Security items under \$500
 - Student ID Badges
 - Safety Patrol Items
- 664901000 Technology equipment costing over **\$500 per item** with 2 or more years of useful life.
 - Security radios
 - Security monitoring devices

FUNCTION 61—COMMUNITY SERVICES

- 612901000 Hourly pay-parent involvement
- 612100000 Extra-duty pay-contract, parent involvement
- 629900000 Other contracted services
 - Parental and education services for adults
- 632900000 Reading material
 - Books
 - Pamphlets & other reading aids
- 639900000 General supplies
 - Paper
 - Videos
 - Posters, etc.
- 649903000 Food Items
 - Parent/Community involvement meetings

PIC
99

FUNCTION 71—DEBT SERVICE

- 651200000 Debt Service
 - Principle
- 652200000 Debt Service
 - Interest

FUNCTION 81—FACILITIES ACQUISITION & CONSTRUCTION (Fund 1991010001 only)

- 662900000 Building Improvements/Changes (**Function 81 for all 662900000 and must be charged to Segment 10, Fund Code 1991010001**)
 - Hall lockers
 - Gym bleachers
 - Water fountain
 - Dance floor
 - Moving walls
 - Carpet

6649000000 Other Equipment costing over **\$500 per item** with 2 or more years of useful life.
 •Playground equipment (Spark Park)

FUND CODE 1999000003—CAPITAL ACQUISITION PROGRAM

Equipment with a useful life span of two years or more and total cost per item exceeds \$500.

PIC

		11	21	22	23	25	30	91	99
6649020000	Furniture costing over \$500 per item*								
	•Desks, chairs, tables, book cases	X	X	X	X	X	X		X
	•File cabinets	X	X	X	X	X	X		X
	•Computer desk/stations	X	X	X	X	X	X		X
	•Wooden carts,	X	X	X	X	X	X		X
	•Choral risers	X	X	X	X	X	X		X
	•Study carrels	X	X	X	X	X	X		X
	•Trophy cases	X	X	X	X	X	X	X	X
	•Podiums	X		X	X	X			X
6649010000	Technology related equipment costing over \$500 per item								
	•Computers, printers, word processors, modems, typewriters	X	X	X	X	X	X		X
	•Copiers, duplicators, transparency makers	X	X	X	X	X	X		X
	•Fax machines	X	X	X	X	X	X		X
	•A/V equipment	X	X	X	X	X	X		X
	•Radios	X		X	X	X			X
	•Telephone calling system for absentees	X	X	X	X	X	X		X
	•Bar-code machines	X	X	X	X	X	X		X
	•Audiometer, amplifiers, microphones, PA systems	X	X	X	X	X	X		X
6669000000	Library Books, catalogued filmstrips, and videos	X	X	X	X	X	X		X
6649000000	Other Equipment costing over \$500 per item								
	•Maps and globes	X	X	X	X	X	X		X
	•Science lab equipment	X	X	X	X	X	X		X
	•Vertical paper rack	X	X	X	X	X	X		X
	•Laminator	X	X	X	X	X	X		X
	•Lettering machine	X	X	X		X	X		X
	•Button making machine	X	X			X	X		X
	•PE and playground equipment	X	X			X	X		X
	•Musical instruments	X	X			X	X		X
	•Floor polishers								X
	•Sign marquee								X

xx—Use the appropriate function

Note: Sets of **classroom furniture** are considered capital items in **Fund 1999000003**. If purchasing a set of classroom furniture from **Fund 1991010001**, each item must cost at least **\$500 per item**. If this criterion is **not** met, then purchase the separate pieces of classroom furniture from **Fund 1991010001 supplies (6399000000)**.

Catalogued library books are considered capital items and charged to **Object 6669000000** if per catalog order exceeds \$5,000. If the catalog order is less than \$5,000, please charge to **Object 6329000000**. Software that is \$1,500 or less per application is considered supplies (**Fund 1991010000**).

For capital outlay purchases which have a unit cost of \$5,000 or more, use capital outlay object 6639xx0000. If purchasing a vehicle of \$5,000 or more, use 6631000000.

STATE COMPENSATORY EDUCATION FUNDING

Excess Cost: cost associated with any teacher position that reduces the class size below the district’s recommended class size, as approved by the Board.

The recommended class size for 2022-2023:

- **Grade PK 15:1 (Recommended)**
- **Grades K-4 22:1 (State Requirement)**
- **Grade 5 26:1 (Recommended)**
- **Grades 6-8 28:1 (Recommended)**
- **Grades 9-12 30:1 (Recommended)**

- Calculations for excess cost were determined as follows:
 - **Elementary Campuses – by grade level**
The formula used for elementary campuses:
Number of students/recommended class size = standard # of teachers required
 - **Secondary Campuses – by subject area**
The formula used for secondary campuses:
Total # of students in a subject area/recommended class size/standard # of classes (6) = standard # of teachers required

If the actual teacher positions are greater than the standard number of teachers, the difference is the excess cost value for that grade level or subject area.

- The end results from the calculations of these formulas are compared to the actual class size. All additional positions or a fraction of a position on each campus are coded to the correct PIC code for this excess cost model.
- Budgeting recodes all eligible excess cost positions to the appropriate (new) PIC codes.

● **Example:**

Elementary School Example

Number of Students	Recommended class size =	Standard number of teachers
120	22	5.45
Actual Number of teachers	Standard number of teachers =	Excess Teachers
7	5.45	1.55

Secondary School Example:

Number of Students	Recommended class size =	Standard number of Sections
1000	30	33.33
Standard number of Sections	Recommended number of = class periods	Standard number of teachers
33.33	6	5.56
Actual Number of teachers	Standard number of teachers =	Excess Teachers
8	5.56	2.44

AVERAGE SALARIES/SALARY MIDPOINTS

**To be published in a
separate document**

**ALLOWABLE
TITLE I
PURCHASES AND
POSITIONS**

**To be published in a
separate document**

School-Based Budgeting (General Operating Fund)

INTR ODUCTION

The **General Fund** is the primary fund of a campus, accounting for the majority of current operating expenditures. Recorded in the General Fund are transactions encompassing the approved current salaries, non-payroll and capital expenditures. The School-Based department is responsible for the overall loading of School-Based budgets, developing the resource allocation handbook, daily problem solving, analyzing operation expenses, handling budget transfer requests, preparing monthly reports, assisting with balancing appropriations, monitor approved board agenda items that are general funded, and correct transactions found through researching expenses charged to incorrect budgets as well as administering campus position management and budget structure.

BEST PRACTICES FOR MONITORING GENERAL OPERATING FUNDS

- Periodically review your budget in OneSource
- Cover negative balances on a regular basis. Do not wait until the end of the year.
- Review other resources, available through grants, community partnerships, etc. and develop a comprehensive program that uses all your resources *collaboratively*.
- Review expiration of funds and plan ahead, especially the placement of staff.
- Control substitute, hourly, extended time and stipend expenditures.
NOTE: Charges to these accounts do not check for funds, thus easily result in over-expenditure.
- Report Time/Labor accurately, especially on substitute's teacher of record.
- Remember to post good receipts in a timely manner.
- Release requisitions in a timely manner.
- Budget for stipends (Athletic, Fine Arts, and Buy-Backs).
- Budget adequately for Substitutes, Hourly Pay, Extra-Duty Pay, and Overtime.

MONITORING AVAILABLE GENERAL OPERATING FUNDS IN ONESOURCE

When monitoring General Operating Available Funds in OneSource, it is recommended you use report Z000, Expense Report. This report helps you monitor your budget status over the course of the fiscal year. As you know, any over expenditures in the current year are subtracted from the school's budget in the following year. Therefore, running this report will show a school their status of available funds and over-expenditures.

The funds that are included (but not limited to) are 1991010001 through 1991020007. Also, commitment items excluded are 6111000000, 6119000000, 6119010000, 6129000000 and 6141* through 6149*.

- 1) The report is found by double clicking on User Menu / Budget Reporting / Z000 – FM Data.
- 2) Enter your cost center in the Funds Center field. See the panel below. Budgets for salaries and benefits are excluded by default. Click the Execute button to run the report.

Expense Report

Selection Criteria

FM Area	HISD			
Fund		to		
Funds Center	1014001000	to		
Commitment Item		to		
Functional Area		to		
Grant		to		
Funded Program		to		
Sponsored Program		to		
WBS element		to		
Internal Order		to		
Budget Period		to		
Period	01/2020	to	16/2020	

Print Detail Header
 Overall Budget
 Show Expired Grant
 Show Yearly Budget
 Exclude Accrual Budget period
 Include Park Documents
 Exclude Base Salary & Benefits

After subtotaling your budget report by fund, the last line of each fund displays the total available budget for that specific fund.

If the total available budget amount for a fund is negative, your school has overspent the budget in that fund.

You can move report Z000 to your “Favorites” section which will make it easier to locate. Contact your Budget Analyst for assistance.

REMINDER **REMINDER** **REMINDER**

These procedures **only** apply to **General Operating Funds**.

SPECIAL REVENUE

Introduction

The **Special Revenue Department** records special programs through the receipt of federal, state, and local grants whose expenditures are restricted to the designated purpose of each grant. The Special Revenue Department is responsible for the overall loading of Special Revenue budgets, developing the budget book, daily problem solving, analyzing fringe benefits, reconciling Special Revenue funds to the budget load, attaching budgets to positions that are funded through an Special Revenue grant, handling budget transfer requests, preparing monthly reports, assisting with balancing appropriations, proof journal voucher forms, monitor approved board agenda items that are special revenue funded, and correct transactions found through researching expenses charged to incorrect budgets, as well as setting up OneSource security profiles for all grants and data entry. The Special Revenue Department keeps track of all budget transfers and performs supplement checks processed by the Special Revenue staff.

Summary

The most widely used grant is Title I. Yes, they are Special Revenue Funds, but special revenue consists of other grant funds as well.

The Finance Procedure Manual defines them as “funds accepted by the Board of Education from local, state, and federal sources for the purpose of financing approved educational programs which are student-oriented and are beneficial to the children.” The HISD Budget Book states, the Special Revenue Fund records special programs through the receipt of federal, state, and local grants whose expenditures are restricted to the designated purpose of each grant.

State Funds are authorized by the Texas Education Agency (TEA). Federal Funds are authorized through federal grants for public education. Funding from federal grants can flow directly from the federal agency, Department of Education or through TEA. Local Funds are authorized by private sources, such as foundations and the business industry.

Each grant is written to achieve a very specific objective for a specified program. The funding agency has approved the objective and the plans for implementing the program. Spending cannot deviate from the approved plan without the funding agency’s approval.

Example: You want to pay tuition for some of your students, but it is not an approved line item in your grant. You must seek the funding agency’s approval in the form of a formal amendment before you can transfer funds to this line item.

No funds can be input in SAP by the Budget Department until we have: HISD’s Board approval, the Funding Agency’s approval in the form of a grant award or check, and Treasury’s receipt.

Additional specifics to know about Special Revenue Funds are:

- 1) The most important thing to know about your grant is the end date. This means that services must be rendered, and goods must be in your possession by that date.
- 2) The funds received must be used for the current year and not for future services.
- 3) Instructional materials should be bought at the beginning of the grant.
- 4) Contract services cannot go beyond the grant date.
Example: Copy machine rental – If your grant ends June 30 – the contract on your copy machine must end on June 30. July 1 would begin the new fund year.
- 5) One final item - stipends are allowed, but they must be a part of the salary manual or if it is a flat/lump sum, it must be approved specifically by the Board.

Prerequisites for Processing Special Revenue Grants

The following procedures are the fundamentals necessary for the Budgeting and Financial Planning– Special Revenue Department to establish and process funds:

- Step 1** The Manager of Special Revenue Funds receives a Notice Of Grant Award (NOGA) and a Grant Master Data Request Form filled out by Grant Development and Special Revenue Accounting.
- Step 2** The Manager appoints a Senior/Budget Analyst (SBA) to oversee the new grant. The SBA submits the Internal Order Request Form to the Master Data Manager. The SBA, with assistance from the Grant Department, obtains a copy of the Board-approved Agenda Item.
- Grants under \$5,000 dollars don't always require Board approval.**
- Step 3** The Master Data Manager creates the grant, and/or internal orders. Notification is sent to Budgeting and Special Revenue Accounting with the created master data.
- Step 4** The Budget Analyst follows the procedures listed below to create a file folder and the SBA notifies the recipient of the necessities crucial to loading their budget:
- ★ Via e-mail, the SBA forwards notification of receipt and instructs the recipient to download the budget template from HISD Intranet and input their information onto the template. At that time the recipient will also be requested to appoint the grant an approver and a requisitioner and forwards the requested information back. The SBA will notify the recipient to request access to the grant (by Fund and Cost Center) through GRC in OneSource for the approver, requisitioner, and recipient.
 - ★ If the data has not been received the Budget Analyst will forward a second correspondence, requesting the information be sent. If the information has not received, the Budget Analyst will refer the issue to the Sr. Manager.
 - ★ The Sr. Manager will inform the recipient that in order for their budget to be loaded onto OneSource, it's crucial that the necessary paperwork be completed in its entirety and forwarded back. Finally, if the recipient still does not comply, the Sr. Manager will refer the matter to the Director of Budgeting and Financial Planning.
- Step 5** Upon receipt of the completed detailed budget, the Budget Analyst files a copy in the recipient's file folder.
- Step 6** The Budget Analyst will load the recipient's budget onto OneSource. Once the budget has been loaded, the recipient will receive notification via email.

Frequently Asked Questions (FAQs)

- 1.Q. What would be considered a Special Revenue grant?
- 1.A. **Specialized programs funded with Federal, State or Local Government funds. (Title I, Title III, 21st Century, etc). These funds are usually designated for specific programs and for certain targeted students such as Special ED, at Risk, Multi-Lingual, Vocational Ed., etc.**
- 2.Q. How would our school receive a Special Revenue grant?
- 2.A. **Submit a Grant Application with the Grant Development Department.**
- 3.Q. Is it possible to transfer money from one Grant to another? Example: If I had money in Title I and needed it in Title III, will it be possible to transfer the funds from one fund to another?
- 3.A. **NO, you are not allowed to transfer money between special revenue funds or the corresponding internal order numbers or different internal order numbers. Each grant awarded to a campus is loaded with a specific allotment of funds. An internal order is assigned to each grant to track program expenditures against that specific allotment of funds.**
- 4.Q. If I need a budget account set up so I may transfer money into it, what should I do?
- 4.A. **All allowable account codes were activated in OneSource at go-live. If you do not see a particular line item in your budget, please perform a budget transfer. If the transfer is not allowable, you will receive an error, or it will workflow to Budgeting for approval, or you will receive a rejection email.**
- 5.Q. I have a position that I no longer need at my campus, what procedure must I follow to get this position closed?
- 5.A. **Submit a Delimit position form via OneSource to your Budget Analyst as soon as the position becomes vacant.**
- 6.Q. My Title I Coordinator retired. I want to move my General Clerk into that position. What are the proper steps?
- 6.A. **Contact your HR Business Partner or perform the request in your Manager Self Service menu.**

Frequently Asked Questions (FAQ's) cont.

- 7.Q. I have been awarded money for a Coordinator and a Clerk through After School Middle School Grant. I've designated the individuals I want to hire, what must I do to put these people into the positions?
- 7.A. You must submit an Open position form via OneSource. Once approved, you will be notified via email of your new position control number. You must complete a transfer request form in OneSource and communicate with your HR Business Partner.**
- 8.Q. I lost funding in one grant and I need to move the persons that are being paid from that grant to another grant. What will I need to do?
- 8.A. Submit the OPM Maintain Position Form via OneSource to reflect the updated grant funding.**
- 9.Q. I submitted an open position form and I have received notification that my position has been assigned a position control number, however I still cannot see the position in my drop down box. What's wrong?
- 9.A. If the budget is loaded onto OneSource, you should see the account in your drop down box; however, if it is not visible, e-mail your request to your Budget Analyst.**
- 10.Q. Once I have completed all necessary steps for requesting a new position control number, when should I expect to be notified of my new PC number?
- 10.A. The Budgeting Department strives to turnaround OPM requests within 48 hours. Please contact your Budget Analyst if you have any questions.**

Accounts Payable

CONFERENCE AND REGISTRATION FEES (FPM, Section 220b)

IN-DISTRICT

Request for payment of conference/registration fees may be submitted to the Accounts Payable Department via Direct Pay (FV60) in OneSource. A completed registration form and the original support documentation verifying cost must be electronically attached to the Direct Pay submission.

All registration fees for local conferences, workshops, etc., must be charged to account 6499010000.

OUT-OF-DISTRICT

Out-of-district conference/registration fees will only be processed via Direct Pay procedures when there are no other travel expenses to be paid or reimbursed by the District.

Out of town registration will be processed via the Travel Module and prepaid registration will workflow to Accounts Payable for processing.

Note: Employees requesting travel reimbursements for costs incurred other than conference fees must follow the Out-of-District travel guidelines in order to receive reimbursement. See Section 200 (Accounts Payable) in the Section 206.2 Finance Procedures Manual.

[Section 206.2 - Finance Procedures Manual](#)

FOOD AND REFRESHMENTS (FPM, Section 220c)

Payments for food and refreshments will be made subject to the limitations outlined below. **Schools can use PROCARDS for this purpose.**

Payment on a Direct Pay basis will be allowed on purchases up to \$2,500 utilizing the procedures listed below. Purchases in excess of \$2,500 must be processed through the Procurement Services department.

All units expending funds for food and refreshments must have funds available in Object Code 6499030000 in their school or department budget. **Itemized receipts are required for meals and no alcoholic beverages are allowed.**

All Direct Pay requests with a general operation funding source should include an attachment or comments stating the purpose of the event, number of attendees and the start and end time of the event.

All Direct Pay requests with a special revenue funding source should include an attachment with an agenda, a statement of the purpose of the event, list of attendees and the start and end time of the event.



Do not purchase food items from a Gas Station that has “Subway”, “Burger King” or any other food establishments with the PROCARD. It is recognized as gas and the Budgeting Dept. cannot set up that account in order to complete the PROCARD allocation.

Limitations

As stated in the Unauthorized Expenses Section of the Finance Procedures Manual (Section 220m), the District will not pay for coffee, soft drinks, or other refreshments for office personnel consumed on a daily basis.

The District will pay for refreshments and/or meals for business meetings and in-services (both for District and Non-District personnel) where such meetings are directly related to District operations and are subject to the following limitations:

<u>CATEGORY</u>	<u>ALLOWABLE EXPENSES</u>
Meetings or in-services lasting 2 hours or more, but less than 4 hours	Coffee, soft drinks, snacks, not to exceed district allowable rate per person. **
Meetings or in-services lasting longer than 4 hours	Coffee, soft drinks, snacks plus lunch OR dinner not to exceed district allowable rate person. **


** Please note:

- District policy and funding does not provide for the serving of breakfast for morning meetings.
- District policy and funding does not provide for the serving of food and refreshments for meetings lasting less than 2 hours.

The preceding limitations apply to all funds of the District (General Operating, Special Revenue, etc.). These policy limits also apply to catering orders from the Market Place.

The Superintendent of Schools must approve any exceptions to the above procedures in advance of the event. For schools, Activity Funds are another option for food purchases. The accounts **Hospitality, Courtesy, Faculty, or Principal Discretionary Funds (PDF)** may be used within Activity Fund Accounting guidelines. Check the **FPM, Sections 300 or 400**, for specific details.



	<p>Generally, Special Revenue should not be used to purchase food.</p>
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IN-DISTRICT TRAVEL (FPM, Section 220d)

Although, In-District Travel reimbursement requests may still be submitted via Direct Pay in OneSource, Accounts Payable highly encourages the use of the Travel Module, FB05, Travel Expense Manager when submitting a request for reimbursement.

Authorization for In-District Travel

Board Policy and Procedures govern the authorization for travel. Administrators having signature authority are required to approve all travel reimbursement requests for those employees approved by the administrator to travel on official District business.

“In-District” mileage refers to mileage within HISD boundaries.

Reimbursement for Miles Traveled

Employees requesting reimbursement for in-district travel may use the In-District Travel Reimbursement form to log their mileage. This form may be found on the Controller’s Office website under “Forms and Documents.”

Travel logs should be submitted monthly via OneSource, FB05, Travel Expense Manager or FV60 for Direct Pay, unless mileage is less than 200 miles. Employees who do not exceed 200 miles per month must retain travel logs until 200 miles can be claimed. A final travel log reimbursement request for the fiscal period ending June 30th must be submitted to the Accounts Payable Department no later than the first week of July of each year. Requests received after the first week of July of each year will not be honored.

When creating a trip in OneSource (Transaction FB05), Travel Expense Manager, employee mileage may be entered directly into the “Trip Segments” tab in the Travel Expense Manager OR the In-District Travel Reimbursement form may be attached to the trip electronically.

Any mileage except for one round trip from home to school per day, that both the campus administrator and the SSO/CSO agree is “school-related,” will qualify.

Mileage from home to the first work-related location of the day within HISD (whether or not it is your normal work location), is considered commuting mileage and is not reimbursable.

When purchasing supplies for schools/departments, employees must use stores closest to the work location. For example, if there is a Walmart 5 miles from the work location, the school secretary cannot claim mileage to or from the Walmart 20 miles away, which is closest to his/her home because he/she stops there on the way to or from work.

Reasonable parking fees for approved travel will be reimbursed provided an original receipt is submitted with the In-District Travel Reimbursement form.

Payments to employees for In-District Mileage Reimbursement will be made via Direct Deposit.

STUDENT TRAVEL (FPM, Section 220e)

All requests for advance payment of expenses must be received by the Accounts Payable Department at least two weeks prior to the date of departure.

MEAL MONEY

- A. Student meal money will be advanced to the sponsor based on the time of day the trip occurs as follows (per student):
- a) Breakfast leave before 6:00 am or return after 8:00 am
 - b) Lunch leave before 11:00 am or return after 1:00 pm \$12.00
 - c) Dinner leave before 5:00 pm or return after 7:00 pm

A Direct Pay to the sponsor must be processed in order to have the students' meal money advanced.

The approved field trip form and a list of students attending must accompany the Direct Pay request.

Instances where the student meal allowance is ignored will result in those expenditures being the responsibility of the District employee accompanying the student(s).

Original receipts for all meals are required and must be attached to the Direct Pay request for reimbursement, if allowable, or forwarded to administration for reconciliation of advances.

B. Adult Meals –

Overnight trips – Meal money will be reimbursed upon return for all approved adults traveling with students in accordance with employee travel rates.

Documents that must be attached to Direct Pay requests for Student Travel:

- Completed and approved “Sponsor’s Request for Approval of Field Trip”
- List of students participating in the trip

	<u>GL Account</u>
Employee out-of-district travel	6411000000
Non-employee travel	6419000000
Student travel	6412000000

CAR RENTAL POLICY (FPM, Section 220g)

Car rentals should be used only when unusual circumstances exist and the employee has determined that a rental car is the most efficient and economical alternative.

For example, if an employee is attending a conference and staying at the conference hotel, a rental car should not be necessary. In this case, a statement of the need for the rental car must be included in the comments section of the trip in the One Source Travel Expense Manager.

Employees renting vehicles are required to accept the loss damage waiver coverage and collision damage waiver coverage offered at the time of rental.

All rentals must be at the most economical rate per day, including governmental rates.

When traveling in groups, the sharing of vehicles, when practical, should be done to minimize cost to the district.

Mid-size automobiles may be used by all employees traveling on business. Minivans may be rented when used by 4 or more employees or students.

Luxury and SUV class vehicles may not be rented, without prior approval of the principal/department manager. A statement of the need for the rental of a vehicle other than a mid-size car or minivan must be attached to the request for payment or reimbursement for the rented vehicle.

The costs of rental vehicles shall be reimbursed under incidental expenses with receipts required, including gasoline tickets. Accordingly, all rental cars shall be refueled prior to being returned to avoid a fuel surcharge.

PAYMENTS TO EMPLOYEES

ALL payments to employees for services MUST be made through the HISD Payroll Department.

Any payment for work performed by an employee of HISD must be processed through Payroll. This includes work to be paid from Activity Funds at schools. For example, if a non-administrative employee has a business "on the side," and performs a service for the district, the payment must still be made through the HISD Payroll Department and not to the individual or company.

The Internal Revenue Service (IRS) states that an individual is either an employee **or** a vendor, not both an employee and vendor. For tax purposes, the payments must be made through HISD. (IRS Code 3121)

For administrative employees, see HISD Board Policy and Procedures 541.300, "Conflict of Interest Statement for Administrative Employee."

... no administrative employee should have any interest, financial or otherwise, ... or engage in any business or transaction or professional activity ... which is in substantial conflict with the proper discharge of his duties in the public interest.

Standards of Conduct

b. If an administrative employee ... or a member of his immediate family is an officer, agent, member of or owns a ... beneficial interest in any corporation, ... or other business entity doing business with the Houston Independent School District, he shall file a sworn statement with the Board Secretary disclosing such interest. ...

Hourly Authorization

Any employee performing a non-similar duty (from original assignment) must obtain a separate hourly authorization through Human Resources and will be paid based on the hourly rate of the new assignment.

TRANSPORTATION

Depending on the type of transportation needed and dates and times, transportation will either be ordered through HISD or an outside vendor. Schools and departments are responsible for ensuring funds are available in the appropriate account before the trip is made.

Field Trip Service Terms

The primary purpose of HISD Transportation Services is to meet the transportation needs of eligible students for daily transportation to and from their HISD campuses of attendance. Hours of operation for special trips will be strictly observed so that the primary purpose of the department will not be compromised.

Service Days	Earliest School Departure	Latest School Return
Daytime – Weekdays	8:30 AM	2:30 PM
Evening – Weekdays	4:30 PM	11:00 PM
Saturday**	6:00 AM	11:00 PM
**The minimum charge for Saturday trips will be five hours. Requests for exceptions to the departure and return time limits for Saturday trips will be considered on a case by case basis.		

- Field Trip Request must be submitted no less than ten (10) school days prior to your trip to be considered. **Trip requests submitted late will be denied.** Please refer to our [trip submission date table](#) to ensure that your trip request is submitted in a timely fashion.
- No special trips services will be conducted on Sundays, or district holidays. Certain other black-out dates such as the first and last week of school will be established. You may view and print a copy of the HISD [Field Trip Services Calendar](#) which lists HISD dates of service.
- Only one change per trip request will be allowed and must be submitted on-line no less than 72 hours prior to the trip departure time. **Trip changes submitted less than 72 hours prior to the trip departure time will not be processed.**
- Cancellations and trip changes must be submitted via the intranet. Click here to access our [Field Trip Request Change Form](#). Cancellations submitted more than 72 hours from departure time will not be subject to a cancellation fee. **All other cancellations will be subject to cancellation fees per the rate schedule.**
- No trips to counties beyond those adjacent to Harris County will be performed by Transportation Services. Trips to adjacent counties may be performed by transportation services on a limited case-by- case basis, subject to availability of equipment and drivers. Private contractors should be used for all trips beyond adjacent county limits. Only private contractors that have been approved by HISD Materials Management Department may be used to transport students to and from school related events. For more information on HISD approved contractors go to the [transportation contractors](#) website.
- Only HISD students, HISD staff, and approved chaperones will be transported by HISD buses on HISD field trips. Non-HISD students, and passengers that are not school age (i.e. infants and toddlers) will not be allowed to board an HISD bus. If your school intends to transport non-HISD students or non- school age passengers, you must use a private contractor. Please assist us by not ordering an HISD bus if you intend to have passengers on your trip that we cannot transport.

- Please view the below object coding for field trips.

Student travel	Object 6412000000
Teacher/Employee travel	Object 6411000000 (out of district)
Parent/Chaperone travel	Object 6419000000
HISD--Buses	Object 6494000000
Outside Vendor—Automobiles/Charter Buses	Object 6269000000

Alternate Schedule

Transportation costs incurred as result of an altered schedule should be paid for by the school. Schools should budget for these expenditures.

Student Transportation

Student Travel	Object 6412000000
HISD--Buses	Object 6494000000
Outside Vendor--Automobiles	Object 6269000000

Employee Transportation

Employee Out-of-District travel	Object 6411000000
Outside Vendor--Automobiles	Object 6269000000

Use the appropriate Function when charging to one of the above Objects. See guidance below.

Schools--Students:

During the school day	Function 11 (Use appropriate PIC code)
After school hours (UIL/Athletics)	Function 36 (Use PIC 91 for athletic activities.)
Career Day/College trips	Function 31 (Use appropriate PIC code)

Schools--Staff:

Field Trip travel	Function 11
Staff Development	Function 13
After school hours (UIL/Athletics)	Function 36 (Use PIC 91 for athletic activities.)
Career Day/College trips	Function 31 (Use appropriate PIC code)

PROCARD

The HISD PROCARD is a professional credit card issued to HISD employees. The PROCARD allows authorized district employees to procure goods and services that cost less than \$1,000 with a maximum spending limit of \$7,500 per month. The PROCARD is accepted by any merchant/supplier who accepts MasterCard and can only be used to pay HISD authorized vendors.

Purchases made with the PROCARD are electronically processed and limitations are established for spending amounts per transaction and the types of suppliers from whom purchases can be made. All PROCARD transactions must be allocated and approved within the OneSource. The PROCARD will be considered as a replacement for supplemental operating checks.

For detailed information regarding the HISD PROCARD Program, refer to the [Procurement Services website](#).

ALLOWED	NOT ALLOWED
Office supplies	Anything greater than \$1,000
Instructional Materials	Sam's Wholesale Club
Maintenance, janitorial and cleaning supplies	Costco
Payment for field trip activities/events	Capital equipment
Food	Monthly payments
Postage	Past due invoices
Conference registrations (less than \$1,000 per person) Staff Development & Seminars	Cash refunds (returns or adjustments must be applied back to the given PROCARD)
Subscriptions	Gifts/Flowers
Copy Services	Entertainment, nightclubs, bars, taverns, cocktail lounges, alcoholic beverage stores, beer, wine and liquor
Furniture---classroom, office, & library	Donations
Awards & Trophies	Department Stores
Computer Supplies (flash drives, screen protectors)	

Please note: If an item requires a Fixed Asset Tag, the PROCARD cannot be used to purchase the item. NO TOLERANCE POLICY – IMMEDIATE SUSPENSION OF PROCARD.

TRANSFER OF EXPENDITURES REQUEST

If an expense has already been incurred and other schools/departments are going to pay for part of those expenses, a Transfer of Expenditures Request can be used. A Transfer of Expenditures Request is an internal transfer of funds between departments/schools. Documentation to "backup" the Transfer of Expenditures Request (invoice, Purchase Order, etc.) must be attached.

The **Transfer of Expenditures Request** is to charge accounts for expenses that have already been made.

Both the department/school to be charged and credited fill out their respective budget account information and sign the form. The form may be initiated by either party; however, it is usually generated by the department/school whose budget is to be credited. The steps include

Budget to be Credited

- The department/school providing the services and/or goods fills out the information for their budget to be credited and the "Description of Service" section.
- Sign the form.
- Attach backup (invoice, etc.)
- Keep a copy for your records.
- Send form to the department/school whose budget is to be charged.

Budget to be Charged

- Fill out the information for their budget to be charged.
- Sign the form.
- Keep a copy for your records.
- Send the form to the Accounting Department, Route 10.
 - **For General Operating Fund transfers send to Shantel Jefferson.
 - **For Special Revenue Fund transfers send to Linda Burey.

Both Departments/Schools Whose Budgets Were Affected

- Check the budget in OneSource to verify the transfer.

Refer to the Appendix Section for blank forms.

UNAUTHORIZED EXPENDITURES

The District adheres to state law by prohibiting the use of all school district funds (excluding student activity funds) for any purpose other than those directly related to the District's operations. Therefore, the District will not pay for the following expenses:

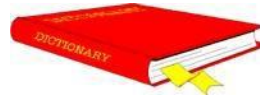
- **Holiday Decorations** - No holiday decorations may be purchased with District funds by any department. Schools are permitted to purchase decorations where the purchase is for instructional purposes.
- **Personal Parties** - No personal parties including retirement parties may be paid for with District funds. Any personal parties using the Market Place facility must be paid for in advance by the individuals hosting the event.
- **Parking Fines** - Parking fines are not reimbursable for any reason.
- **Office Refreshments** - The District will not pay for coffee, soft drinks, or other refreshments for office personnel consumed on a daily basis. The District will pay for refreshments for business meetings and in-services that are directly related to District operations. Limitations for these events are listed in the Finance Procedures Manual, Section 220c. Exceptions to this policy require the approval of the Superintendent of Schools.
- **Banquets** - The District will pay a maximum of \$50 for any lunch / dinner banquet related to District operations if approved by the Superintendent of Schools or designee. If the cost of the banquet exceeds that which would be considered the normal cost of the meal, the difference will be considered a contribution to the organization sponsoring the banquet and the Administrator will be required to make that contribution on a personal basis. Exceptions to this policy require approval of the Superintendent of Schools.
- **Flowers and Plants** - The District will not pay for flowers or plants that are used in an employee's personal office or flowers that are purchased as a gift.
- **Payments for Services Performed by HISD Employees** - No payments for services performed by HISD employees can be processed through Accounts Payable. These payments must be processed through OneSource.
- **Lost Equipment** - Lost equipment that is assigned to employees such as pagers are not payable with District, State, or Federal funds. If equipment is assigned to an employee, that employee is responsible for using the equipment according to District policy and to safeguard the custody of the equipment. In the event that the equipment is lost, the individual employee is responsible to reimburse the District for financial loss.
- **HISD Sponsored Events** - At various times there are events that are either directly or indirectly sponsored by the District that have an attendance fee. An example of such events is the **Teacher of the Year Banquet and State of the Schools Address**. These events require payment for the person to attend. District funds, either general fund or special revenue funds, cannot be used to purchase attendance tickets.

- **Auxiliary Events that occur during Seminars and Conferences** - Various seminars and conferences have auxiliary events that require an additional fee in addition to the registration fee. If the event is not part of the general presentation of the seminar and conference, district funds, either general or special revenue, cannot be used. If the event is part of the general presentation of the seminar and conference, a reasonable amount can be paid for a District employee to attend.
- **Donations to an organization** – Any donation to an organization using district funds are strictly prohibited (i.e. purchasing tables for an organization’s event).
- **Individual Memberships for Professional Organizations** – District funds, general or special revenue, cannot be used to pay individual membership dues/fees for professional organizations. These fees/dues are the employee’s responsibility.

This list is not intended to be all-inclusive.

Any questions as to whether expenditure is allowable should be directed to the Budgeting Department at (713) 556-6565 or the Accounts Payable Department at (713)556-6426.

GLOSSARY



DEFINITIONS

These are brief descriptions of some of the terms used with HISD's general fund financial transactions:

ACTUALS	Funds that have been paid.
ADVANCE PAY	Advance Pay is used when the vendor requires payment prior to or at the time the materials are received . Attach backup to verify the information.
APPROPRIATION	Budget dollars that have been set aside for a particular expenditure (salaries, instructional supplies, capital outlay, etc.
AVAILABLE FUNDS	Balance in the account, i.e., funds that are available to be spent.
BACKUP	Information (invoice, receipt, order form, etc.) needed to support or document a purchase.
BUDGET TRANSFER	The transfer of budgeted funds from one detailed account to another within the same Function or between Functions.
DISCRETIONARY WITHIN CATEGORY	Funds allotted for special programs and must be spent for those particular programs. For example, Bilingual/English as a Second Language (ESL) students, Special Education students, Gifted and Talented students (SIGHTS school), Health Services supplies, counseling supplies, curriculum and staff development, Medicaid nurse position, capital funds, Substance Abuse Monitors, some Vocational Education funds and alternative-to-suspension units are allocated for specific purposes. They are discretionary within category in that they can be appropriated in any account as long as the funds are used for those specific students, purposes, and programs.
DIRECT PAY	Request for payment for certain types of expenses. All requests are submitted via OneSource. A check is sent directly from Accounts Payable; no Purchase Order Number is assigned.
ENCUMBRANCE	Funds reserved when the fund approver releases the document, at which time the requisition turns into a purchase order.
ESCROW	Money, property, a deed, or a bond put into the custody of a third party for delivery to a grantee only after the fulfillment of specified conditions.
FUNCTION	A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible; identified the purpose "the why" of the transaction.
FUNDS	Monetary resources.

FISCAL YEAR	A 12-month period to which a government determines its financial position and the results of its operations.
GENERAL FUND	The fund used to account for all financial resources, except those required to be accounted for in another fund.
GOODS RECEIPTS	Indicates that the goods/service have been received.
GRANTS	Contributions or gifts of cash or other assets from another government to be used or expended for a specified purpose, activity or facility.
OBJECT	As used in expenditure classification, applies to the article purchased or the service obtained, rather than to the purpose for which the article or service was purchased or obtained (e.g., personal services, contractual services, materials and supplies).
ORGANIZATION UNIT	Organization Unit number is the school's/department's/regional office eight-digit unit code.
PLANT NUMBER	Plant number is a 4-digit number (zero + organization number).
PRE-ENCUMBRANCE	Funds reserved when a requisition is executed (before the fund approver releases the document).
PROCARD	A professional credit card issued to HISD employees. The PROCARD can be used to purchase goods and services less than \$1,000.
PRO-FORMA INVOICE	An invoice on the vendor's letterhead describing the item(s), actual cost(s), and that payment is required. This is normally used for advance pays and backup for purchases of goods or services.
PURCHASE REQUISITION	Request to purchase item(s). Must be submitted to the Procurement Department through OneSource.
SUPPLEMENT	To add to, to enhance, to expand, to increase, to extend.
SUPLANT	To take the place of, to replace.
TRANSFER OF EXPENDITURE REQUEST	A Transfer of Expenditure Request is an internal transfer of expenditures from one school/department to another.



Budgeting & Financial Planning
FISCAL EXCELLENCE, SERVICE DRIVEN.

