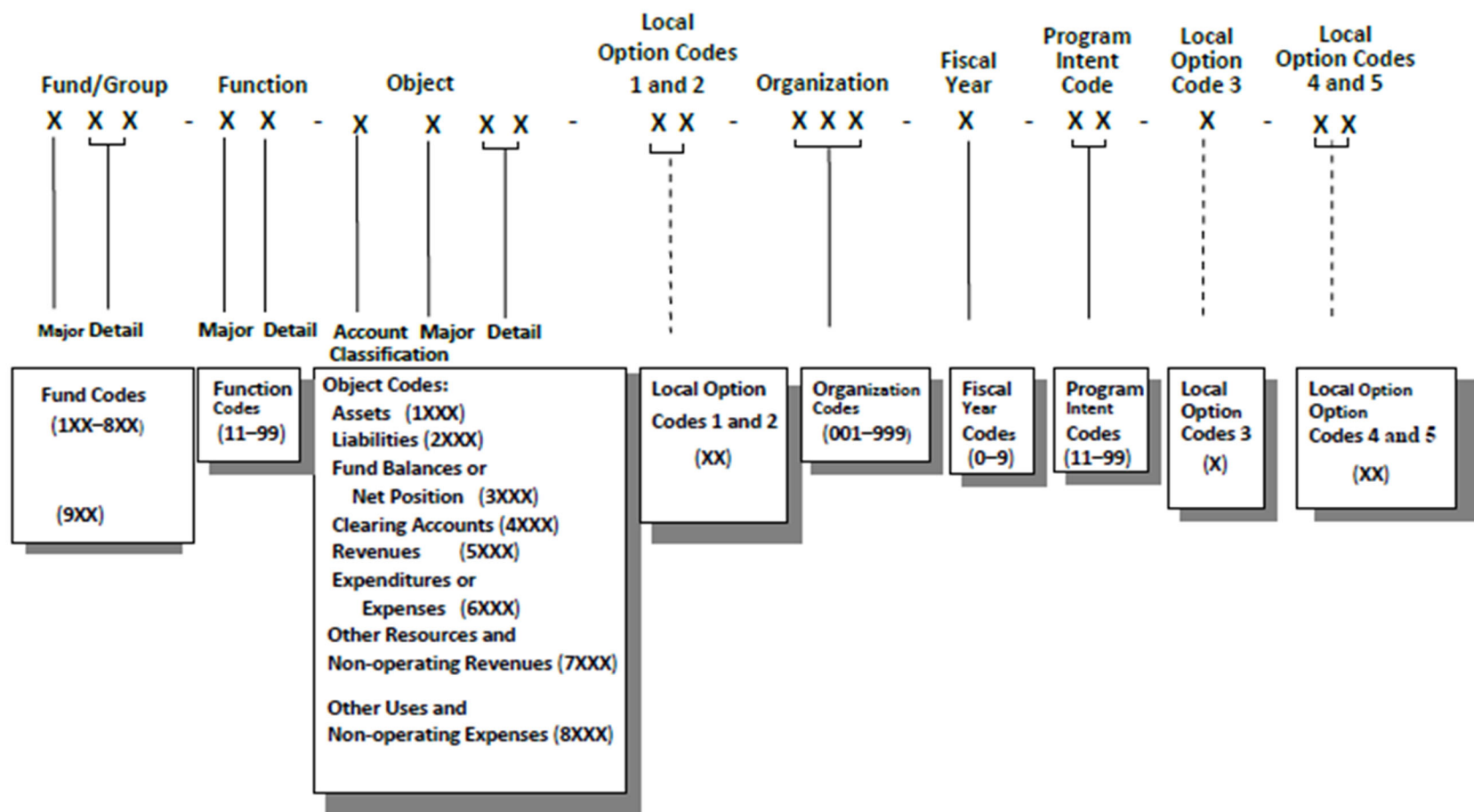


ABC's and 123's on Coding Purchases

Budget Code Basics

- Created by **T**exas **E**ducation **A**gency (TEA)
- We are required to submit all district expenditures (purchases) to TEA in summary by Budget-Account code.
- TEA consolidates all the Texas school districts data based on the budget/account code.
- TEA compares spending from district to district.
- TEA uses data submitted to evaluate funding

The Accounting Code Structure



Budget Code Basics

- In this training, we are going to focus on two areas of the budget code.

1. FUNCTION (FNC) FUND-FNC-OBJ.SO-ORG-PGM-ED-PRJ

WHO WILL BE USING WHAT IS PURCHASED? = FUNCTION

2. OBJECT (6XXX)

WHAT IS BEING PURCHASED? = OBJECT

Functions

Who will be using what is purchased?

11 — Instruction-This function is used for activities that deal directly with the interaction between teachers and students.

Items that the teachers and or students will be using.

Including

- Field Trips

- Instructional supplies

- Repairs to instructional materials and equipment.

- Band Instruments

- Student handbooks

- Graduation expenses

Functions

Who will be using what is purchased?

12 — Library -This function is used for activities that are to be used in the library or by the library staff.

Items that the librarians and library staff will use to maintain the library.

Including

Library books

Library supplies (posters, pens, paper, pencils, labels etc)

Media/online databases maintained by the library

Etc.

Functions

Who will be using what is purchased?

13 – Instructional Staff Development

-This function is used for staff development for instructional, library, and curriculum development staff only.

Staff Development for Individuals paid from functions

11 (Classroom Staff),

12 (Library Staff), and

13 (Curriculum Development Staff)

only.

Functions

Who will be using what is purchased?

21 – Instructional Leadership

-This function is used for **central office instructional leadership** and necessary items to provide instructional leadership.

Functions

Who will be using what is purchased?

23 – School (campus) Leadership

-This function is used for expenses needed to direct and manage a school campus.

Including

The Principal, Assistant Principal and their staff

Attendance staff

Supplies and equipment they may need

Functions

Who will be using what is purchased?

31 – Guidance, Counseling, and Evaluation Services

-This function is used for expenses that are directly used for assessing and testing students' abilities, aptitudes and interests; counseling students with respect to career and educational opportunities and helping them establish goals.

Including

Counselors and related staff

Diagnosticians

Testing materials for standardized tests

Student/parent counseling

Supplies and equipment they may need

Etc.

Functions

Who will be using what is purchased?

32 – Social Work Services

-This function is used for expenses that are directly for activities such as investigating and diagnosing student social needs arising out of the home, school or community.

Including

Truant/attendance officers

Social workers

Functions

Who will be using what is purchased?

33 – Health Services (nurse)

-This function is used for expenses that are directly for providing physical health services to students.

Including

Nurses and their supplies/equipment

Contracted medical services (doctor and dental visits, vision services)

Functions

Who will be using what is purchased?

34 – Student Transportation

-This function is used for expenses that are directly for providing student transportation to and from school.

Including

Supplies and equipment

Fuel, tires, parts, etc. for buses

Bus driver training and certification

Functions

Who will be using what is purchased?

35 – Food Services

-This function is used for expenses that are directly for food service operation (cafeteria).

Including

Supplies and equipment

Cafeteria staff

Food

Non food (plates, napkins, etc.)

Functions

Who will be using what is purchased?

36 – Extracurricular Activities

-This function is used for expenses that are for school sponsored activities **outside of the school day**.

Including

Athletics

Travel for band director, sponsors of debate, UIL, other competitions.

Cheerleading, drill team

Etc.

Functions

Who will be using what is purchased?

51 – Facilities Maintenance and Operations

-This function is used for expenses for activities to keep the facilities and grounds open, clean, comfortable, and in effective working condition and state of repair, and insured.

Including

Custodians and supplies/equipment

Utilities

Property insurance for band instruments, uniforms and other equipment

Warehouse operations

Etc.

Functions

Who will be using what is purchased?

52 – Security and Monitoring Services

-This function is used for expenses 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.

Including

Security guards

School crossing guards

Security at school-sponsored events, including co curricular/extracurricular events.

Functions

Who will be using what is purchased?

61 – Community Services

-This function is used for expenses for activities or purposes other than regular public education and adult basic education services.

Including

Community education programs

Parenting programs

Child care after hours and afterschool daycare

Child care for teen parents attending school

Functions

Who will be using what is purchased?

- 11 – Instruction (Field Trips, Band Instruments, Student handbooks, Graduation expenses)
- 12 – Library (supplies (posters, pencils, labels), online databases maintained by the library)
- 13 – **Instructional Staff** Development (for Classroom Staff (11), Library Staff (12), and Curriculum Development Staff (13), only.
- 21 – Instructional Leadership (for **central office instructional leadership**)
- 23 – School (campus) Leadership (Principal, Assistant Principal and their staff, Attendance staff)
- 31– Guidance, Counseling, and Evaluation Services (Counselors and related staff
Diagnosticians, Testing materials for standardized tests, Student/parent counseling)
- 33 – Health Services (nurse)
- 36 – Extracurricular Activities (**outside of the school day**, travel for band director, sponsors of other competitions, cheerleading, drill team , clubs, etc.)
- 51 – Facilities Maintenance and Operations (utilities, custodians and their supplies)
- 52 – Security and Monitoring Services (Security at school-sponsored events, including co-curricular/extracurricular events)
- 61 – Community Services (Parenting programs, child care after hours and afterschool daycare)

OBJECTS

What is being purchased?

61XX – Payroll Costs

62XX – Contracted Services

63XX – Supplies & Materials

64XX – Other Operating (Misc.) Expenses

66XX – Capital Outlay (\$5,000 or more per item)

OBJECTS

What is being purchased?

61XX – Payroll Costs

6112 – Substitute teachers

6118 – Extra Duty, Teachers & Professionals

6121 – Extra Duty Overtime, Support Personnel

(non-classroom personnel)

6122 – Substitute for Support Personnel

(non-classroom personnel)

OBJECTS

What is being purchased?

62XX – Services Contracted

6219 – Services, Professionals who are required to be licensed or registered with the state.

Architect

Professional nursing

Optometry

6249 – Contracted Maintenance & Repair

Office equipment

Software upgrades (site licenses 6399, 6639)

Maintenance agreement fees (including software)

OBJECTS

What is being purchased?

62XX – Services Contracted

6247 – Building-Contracted Repair & Maintenance

6248 – Vehicle-Contracted Repair & Maintenance

625X – Utilities

6256 – Telephone (service only)

6269 – Rentals – Operating Leases

Copiers

Buildings

Grounds

Facilities

6299– Miscellaneous Contracted Services

Used to pay for contracted services not specified
anywhere else.

OBJECTS

What is being purchased?

63XX – Supplies & Materials

6311 – Gas & Fuel

6319 – Supplies Maintenance/Operations (custodians)

6321 – Textbooks

6329 – Reading Materials (Subscriptions, books, ebooks, online databases)

6339 – Testing Materials

6343 – Items for Sale (items being re-sold)

6395 – Uniforms (band, cheerleading, PE, etc)

6396 – Technology Equipment

6397 – Furniture & Equipment

6399 – General supplies (workbooks, consumables, postage)

OBJECTS

What is being purchased?

64XX – Other Operating Costs

6411 – Employee travel (not traveling with students)

6412 – Student travel (including sponsors and any other costs due to students traveling)

6494 – School Buses used for field trips and travel other than to/from school.

6495 – Membership dues

(professional organizations, clubs, TASA, TASP, etc.)

6499 – Misc. Exp. Not mentioned above

(awards, graduation expenses, food/refreshments for school-related meetings, newspaper advertisements)

OBJECTS

What is being purchased?

66XX – Capital Outlay

Each Item Costs \$5,000 or more.

6639 – Furniture, Equipment, Software License
(single cost \$5,000 or more)