

# ABC's and 123's on Coding Purchases

# Brain Teaser

What gets wet when drying?

# Brain Teaser

A towel

# Budget Code Basics

- Created by **Texas Education Agency (TEA)**
- We are required to submit all district expenditures (purchases) to TEA in summary by Budget-Account code.
- TEA consolidates all of 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

# Budget Code Basics

20 digit Budget/Account Code

XXX	X	XX	XX	XXX	XX	X	XX	XXXX
1-3	4	5-6	7-8	9-11	12-13	14	15-16	17-20
F	Y	F	S	O	P	E	P	A
U	E	U	U	R	R	D	R	C
N	A	N	B	G	O		O	C
D	R	C	O		G		J	O
		T	B		R		E	U
		I	J		A		C	N
		O	E		M		T	T
		N	C					
			T					

# Budget Code Basics

- Fund – Created/Defined by TEA
- Function – Created/Defined by TEA
- Sub-object – Created/Defined by CSISD
- Organization - Created/Defined by TEA
- Program - Created/Defined by TEA
- ED/Project Mgr – Created/Defined by CSISD
- Account – Created/Defined by TEA



# Brain Teaser

What is it that you can keep after giving it to someone else?



# Brain Teaser

Your word

# Budget Code Basics

- In this training, we are going to focus on two areas of the budget code.
  1. FUNCTIONS (FNC) FUND-FNC-SO-ORG-PGM-PRJ  
**WHO WILL BE USING WHAT IS PURCHASED? = FUNCTION**
  2. ACCOUNT (6XXX)  
**WHAT IS BEING PURCHASED? = ACCOUNT**

# 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)

# Brain Teaser

What holds water yet is full of holes?

# Brain Teaser

A sponge

# Accounts

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)

# Accounts

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)

# Accounts

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)

# Accounts

## 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.

# Accounts

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)



# Accounts

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)

# Accounts

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)

Questions?