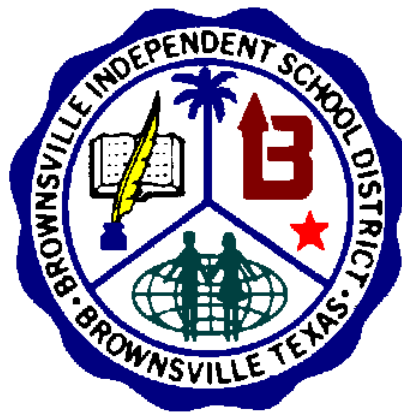


Brownsville Independent School District

Budget Descriptions

2020 – 2021



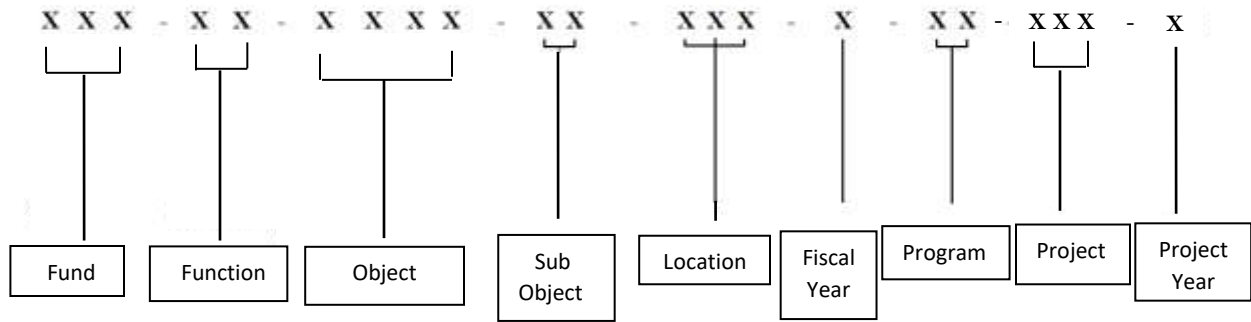
Finance Department
1900 East Price Road
Brownsville, Texas 78521

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BUDGET DESCRIPTION

The Account Structure



BUDGET DESCRIPTION

FUND

| | |
|-----|--|
| 101 | Food Service |
| 161 | Local Deaf |
| 162 | State Compensatory |
| 163 | State Bilingual |
| 164 | State Vocational |
| 165 | Athletic |
| 166 | State Special Education |
| 199 | Local Maintenance |
| 206 | Ed Serv Homeless Child |
| 211 | ESEA Title 1 Part A - Regular |
| 212 | ESEA Title 1 Part C - Migrant |
| 220 | Job Training Partnership Act |
| 224 | I.D.E.A. - B, Formula |
| 225 | I.D.E.A. - B, Pre School |
| 244 | Vocational Education - Basic |
| 255 | ESEA Title II Part A TPTR/CSR |
| 263 | ESEA Title III Part A Lang Instr/Ltd Eng |
| 274 | Gear Up |
| 287 | Project Rise |
| 289 | Title IV, Part A - SSAEP |
| 309 | Federal Co-Op |
| 312 | Federal AFDC |
| 315 | I.D.E.A. Discretion |
| 340 | I.D.E.A. Part C |
| 410 | Instructional Material Allotment |
| 431 | State Adult Basic Education |
| 435 | State Deaf |
| 499 | Locally Funded Special Revenue |

BUDGET DESCRIPTION

FUNCTION CODES

FUNCTION 11 - INSTRUCTION

Activities having direct interaction between teachers and students. Expenditures that can be identified as being directly related to the instruction of pupils in a school classroom, home, hospital, and in any other learning situation are considered instructional costs. This function includes expenditures/expenses for direct classroom instruction and other activities that deliver, enhance or direct the delivery of learning situations to students.

FUNCTION 12 - INSTRUCTIONAL RESOURCES AND MEDIA SERVICES

This function is used for expenditures/expenses that are directly and exclusively used for resource centers, establishing and maintain libraries and other major facilities dealing with educational resources and media.

FUNCTION 13 - CURRICULUM DEVELOPMENT AND INSTRUCTIONAL STAFF DEVELOPMENT

Expenditures that are directly used to aid instructional staff in planning, developing and evaluating the process of providing learning experiences for students. This also includes expenditures/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.

FUNCTION 21 - INSTRUCTIONAL LEADERSHIP

Expenditures/expenses that are directly used for managing, directing, supervising, and providing leadership for staff who provide general and specific instructional services.

FUNCTION 23 - SCHOOL LEADERSHIP

Expenditures/expenses that are used to direct and manage a school campus. Activities with a purpose of directing, managing and supervising a school.

FUNCTION 31 - GUIDANCE & COUNSELING SERVICES

Expenditures/expenses that are directly and exclusively used for assessing and testing students' abilities, aptitudes and interest; counseling students with respect to career and educational opportunities and helping them establish realistic goals. Also includes costs of psychological services, identification of individual characteristics, testing, educational counseling, student evaluation and occupational counseling.

BUDGET DESCRIPTION

FUNCTION 33 - HEALTH SERVICES

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.

FUNCTION 34 – STUDENT (PUPIL) TRANSPORTATION

Expenditures/expenses that are incurred for transporting students to and from school.

FUNCTION 36 - COCURRICULAR/EXTRACURRICULAR ACTIVITIES

Expenditures/expenses for school-sponsored outside of the school day which are student and curricular related, but are not necessary to the regular instructional services. Intramural athletics, interscholastic competition, student organization and special interest activities.

FUNCTION 41 - GENERAL ADMINISTRATION

Expenditures/expenses that are for purposes of managing or governing the school district as an overall entity.

FUNCTION 51 – PLANT MAINTENANCE AND OPERATIONS

Expenditures/expenses for activities that maintain comfort, order, and safety in school buildings, on the grounds and in the vicinity of the school at all times. It also includes expenditures/expenses associated with warehousing and receiving services.

FUNCTION 52 - SECURITY AND MONITORING SERVICES

Expenditures/expenses that are for activities to keep students and staff surroundings safe, whether in transit to or from school, on a campus or participating in school sponsored events.

FUNCTION 53 - DATA PROCESSING SERVICES

Expenditures/expenses for Data Processing Services.

FUNCTION 61 - COMMUNITY SERVICES

Expenditures/expenses that are for activities relating to the whole community or some segment of the community.

BUDGET DESCRIPTION

OBJECT CODES

6100 - Payroll Costs

- 6112 Substitute for teachers that are absent for illness, personal, training or competition.
- 6117 Stipends paid to professionals for in-service training, Example: workshops
- 6118 Teacher extra duty pay for performing duties beyond the normal working day. Example: After school tutorial.
- 6121 Para-professional employee overtime pay for performing duties beyond the normal working day.
- 6122 Substitute for support personnel that are absent for illness or personal.
- 6125 Game workers
- 6126 Part-Time / Temporary Help / or a substitute hired during testing
- 6141 Medicare
- 6142 Health & Life Insurance
- 6143 Worker's Compensation
- 6145 Unemployment Compensation
- 6146 TRS
- 6148 Healthcare surcharge
- 6149 TRS District share

BUDGET DESCRIPTION

6200 - Professional and Contracted Services

- 6211 Legal services
- 6212 Audit services
- 6213 Tax Appraiser and Collection
- 6219 Professional Services. (Required to be licensed or registered with the State)
- 6229 Tuition (Student attending class in college)
- 6239 All contracted services provided by the Regional Education Service Center
- 6244 Maintenance and repairs to vehicles. Example: auto body repair, tire repair, oil change, tune ups
- 6245 Maintenance and repairs to buildings
- 6246 Maintenance and repairs to grounds
- 6249 Maintenance and repair for machines, computers and other equipment, software upgrades (owner belongs to District) and renewal of maintenance agreements fees
- 6269 Rental
- 6291 Any fees, associated travel, and other related costs for consulting services. Consulting services are delivered by an independent contractor (not an employee of the District) for specialized services that are usually considered to supplement the existing expertise of the District
- 6297 Game officials
- 6298 Staff Development trainers- Outside personnel used to train staff in educational strategies
- 6299 Miscellaneous contracted services and use/access of software licenses (ownership belongs to company)

BUDGET DESCRIPTION

6300 - Supplies and Materials

- 6311 Fuel, gasoline and motor oil for vehicles
- 6315 Janitorial supplies for custodial purchased through warehouse. Example: wax, insecticide sprays, soaps, deodorizers, trash can liners, paper towels, toilet paper, degreasers and other items that are considered custodial supplies
- 6316 Supplies for vehicles. Example: grease, tires tubes, batteries etc
- 6319 Building maintenance supplies (consumables) and custodial equipment. (per unit cost of less than \$150) Example: vacuum cleaners, power washers, blowers, trimmers, etc.
- 6321 Textbooks
- 6325 Subscriptions for magazines and periodicals
- 6329 Reading materials and Library books (per-unit cost of less than \$5,000)
- 6339 Testing Materials
- 6395-62 Site licenses, single use software that has a per-unit cost of less than \$5,000 for instruction settings (Ownership belongs to district)
- 6395-65 Site licenses, single use software that has a per-unit cost of less than \$5,000 non-instructional (Ownership belongs to district)
- 6396 Copier Paper for **campus use only**
- 6397 Security Cameras (per-unit cost of less than \$5,000)
- 6398 Equipment (life expectancy of greater than one year and a per-unit cost greater than \$150 and less than \$5,000) example: electronic readers, camcorders, digital cameras, Kindle, Nooks, cameras, scanners, projectors, radios, water fountain/hydration stations, science equipment, art equipment, machines, laminators, terminals, overhead projectors, televisions, video recorders, audio recorder, movie projectors, opaque projectors, filmstrip projectors, siren lights and light bars for vehicles, kennels, playground equipment, etc. (includes costs of shipping, installation and extended warranty as part of initial purchase of electronic equipment) Economic value will decline to zero proportionately within 3-5 years.

BUDGET DESCRIPTION

6398-62 Computer equipment for instruction (\$5,000 or less per unit cost) example: computers, printers, tablets, laptops, Ipads, external CD-ROM, external hard drives, external backup, etc. Economic value will decline to zero proportionately within 3-5 years.

6398-65 Computer equipment for non-instruction (\$5,000 or less per unit cost) example: computers, printers, external CD-ROM, external hard drives, external backup, etc. Economic value will decline to zero proportionately within 3-5 years.

6399 General supplies (consumables) Example: paper, pencils, workbooks, markers, crayons, water colors/paints, science, music, art, vocational, mini blinds, throw rugs, power surge protectors, memory modules, play kitchens, manipulative, etc. Economic value will decline to zero after one 1 year.

6399-16 Printing Media Center

6399-45 Furniture

6399-51 P.E. Supplies

6399-62 Computer supplies for instruction. Example: toner for printers, motherboards, computer cables, etc.

6399-65 Computer supplies for non-instruction. Example: toner for printers, motherboards, computer cables, etc.

BUDGET DESCRIPTION

6400 - Other Operating Costs

- 6411-00 Employee In-District Travel (includes registration fees, mileage for district business and employee expenses when they are sponsors or chaperons)
- 6411-23 Travel and related costs while attending out of district conferences and seminars. Example: conference registration fees, meals, transportation, lodging
- 6412 Student travel and subsistence includes expenses for transportation (outside vendor), meals, entrance fees and hotel
- 6413 Stipends Non-Employee
- 6419 Travel and subsistence for parents while attending out of district conferences and seminars. Example: conference registration fees, meals, transportation, lodging
- 6491 Advertising required by state
- 6494 Transportation costs for students provided by the Transportation Department. Example: school buses for field trips, after school tutorials
- 6495 Membership Dues paid to clubs, committees or other organizations
- 6497 Fees (not associated with travel), Example: permits, online course fees
- 6498 Awards. Example: ribbons, certificates, plaques, etc
- 6499 Miscellaneous operating expenses. Example: graduation expenses, advertising, etc
- 6499-53 Food and refreshments

BUDGET DESCRIPTION

6600 - Capital Outlay-Land, Buildings and Equipment

Items with a per unit cost of greater than \$5,000 and life expectancy of greater than one year will be capital outlay. Items not meeting these criteria will be coded 6390's.

- 6619 Land purchase and improvement
- 6629 Building purchase or construction or improvement (requires an engineer/architect)
- 6631 Vehicles (\$5,000 or more per unit cost)
- 6635-62 Site licenses, single use of software (ownership belongs to district) for instruction (\$5,000 or more per unit cost).
- 6635-65 Site licenses, single use of software (ownership belongs to district) for non-instruction (\$5,000 or more per unit cost)
- 6639 Equipment and furniture: (\$5,000 or more per unit cost) Example: water fountains/hydration stations, standalone walk in freezers, hospital beds, manikins, etc
- 6639-62 Technology equipment for instruction (\$5,000 or more per unit cost) for instruction. Example: servers, switches, etc.
- 6639-65 Technology equipment for non-instruction(\$5,000 or more per unit cost) Example: servers, switches, etc
- 6669 Library books and films (\$5,000 or more per unit cost)

BUDGET DESCRIPTION

Program Intent Codes

- 11 Basic Educational Services
- 21 Gifted and Talented
- 22 Career and Technology
- 23 Services To Stud w/ Disab.
- 24 Accelerated Education
- 25 Bilingual Ed. & Spec Lge
- 26 Nondisciplinary AEP-Basic Service
- 27 Nondisciplinary AEP-Sup State
- 28 Disciplinary AEP-Basic Service
- 29 Disciplinary AEP-Supt State Com
- 30 Title 1 Part A School Wide
- 32 Pre-K
- 33 Pre-K Special Ed
- 34 Pre-K Comp Ed
- 35 Pre-K Bilingual Ed
- 36 Early Education Allotment
- 37 Dyslexia
- 38 College, Career, Military Readiness
- 91 Athletics
- 99 Undistributed

BUDGET DESCRIPTION

Sub Object Codes

| | | | | | |
|----|-----------------------|----|---------------------------------|----|-----------------------|
| 08 | Clerical | 20 | Sum Sch-Elem (Loc 699 only) | GV | Gov't & Public Adm. |
| 11 | Gifted & Talented | 21 | Sum Sch-Middle Sch(Loc 699only) | HL | Health Science |
| 12 | Maintenance Equipment | 22 | Sum Sch-High Sch (Loc 699 only) | HM | Human Services |
| 13 | Leases-Equipment | 23 | Out Of District Trvl | HT | Hospitality & Tourism |
| 14 | Adv Academics Co-Curr | 24 | Chess | IT | Information Tech. |
| 15 | Dual Enrollment | 29 | Oil /Grease | LW | Law, Pub Saf., Corr |
| 16 | Printing Services | 30 | Tire / Tube | MK | Mkt, Sales & Service |
| 17 | Postage | 31 | Lead Teacher | MN | Manufacturing |
| 18 | Staff Development | 37 | Communications | PT | Principles of Tech |
| 19 | Mold Remediation | 44 | Uniforms | SC | Science, Tech, Engin. |
| 1A | Extra Day | 45 | Furniture | SK | Skills |
| 1B | Tickets | 46 | Head Custodian | TL | Trns, Dist, Logistics |
| 1C | Stadium | 47 | Custodian | TS | TSA |
| 1D | Training Room | 48 | Industrial Arts | ZZ | CATE Admin. |
| 1E | Football | 50 | ART | | |
| 1F | Ftball Gate Guarantee | 51 | P.E. | | |
| 1G | Scouting | 53 | Food | | |
| 1H | Basketball | 54 | Homemaking | | |
| 1I | Basketball-Girls | 55 | Science | | |
| 1J | Undefined | 56 | Band | | |
| 1K | Baseball | 57 | Choir | | |
| 1L | Softball | 59 | Asbestos | | |
| 1M | Undefined | 62 | Tech-Instruction | | |
| 1N | Track Boys | 63 | 2-Way Radios | | |
| 1O | Track | 64 | Audio Visual | | |
| 1P | Soccer Boys | 65 | Tech-Non Instruction | | |
| 1Q | Soccer Girls | 67 | Estudiantina | | |
| 1R | Tennis | 70 | Music | | |
| 1S | PE | 71 | Dance | | |
| 1T | Golf | 79 | Theater Arts | | |
| 1U | Powerlifting | AC | Architecture & Constr. | | |
| 1V | Swimming | AG | Agriculture/Food | | |
| 1W | Cross Country | AV | Arts, AV Tech & Comm. | | |
| 1X | Playoffs | BA | Business,Mgmt & Adm. | | |
| 1Y | Awards-Jackets | ET | Education & Training | | |
| 1Z | Volleyball | FN | Finance | | |

BUDGET DESCRIPTION

PROJECT YEAR

- Y Current Year will always have this as the default project year
- # All carryover funds will always have a number as the project year (example 6 for 2015-2016, 5 for 2014-2015, 4 for 2013-2014)